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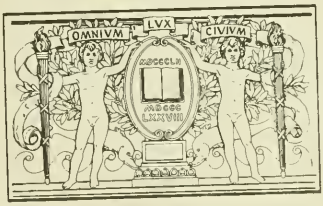

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MANAGEMENT STUDY OF THE CENTRAL ADMINISTRATION

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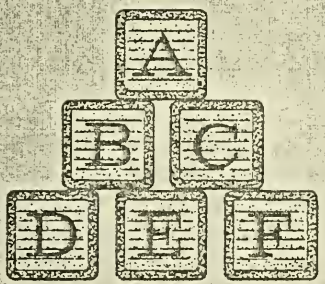
PART 1
ANALYSIS OF THE CENTRAL ADMINISTRATIVE ORGANIZATION



PREPARED FOR

THE SCHOOL COMMITTEE
OF THE
CITY OF BOSTON

AUGUST 1974

PMM&Co PEAT, MARWICK, MITCHELL & CO.

Gw Date
Plate only

PEAT, MARWICK, MITCHELL & CO.
ONE BOSTON PLACE
BOSTON, MASSACHUSETTS 02108

August 15, 1974

The School Committee of
The City of Boston
15 Beacon Street
Boston, Massachusetts 02108

Peat, Marwick, Mitchell & Co. (PMM&Co.) has completed its management study of the central administration of the Boston Public Schools. This report, Part I, details PMM&Co.'s findings, conclusions, and recommendations relating to the organizational structure of the central administration. Part II of the study, which will be issued under separate cover, describes PMM&Co.'s recommendations for improving selected operating systems and budget formulation in the central administration.

Chapter I of this report presents the specific organizational philosophy and criteria that served as a basis for: 1) analyzing the strengths and weaknesses of the current central administrative organization, and 2) formulating the recommended organizational improvements. PMM&Co.'s conclusions regarding the more significant issues and observations noted during the study are also discussed.

Chapter II details PMM&Co.'s recommendations for improving the central administrative organization. Undoubtedly, the most significant organizational concept contained in the recommendations is the explicit shift of management authority and responsibilities from a highly centralized, staff-directed structure to a decentralized, line organization. School Headmasters/Principals are recognized as providing the primary service level to teachers and pupils. They work through six Area Associate Superintendents who report directly to the Superintendent, the chief executive officer of the School Committee.

Chapter III outlines implementation's anticipated impact on personnel, its related costs, and a phased plan that ensures the orderly introduction of PMM&Co.'s recommendations.

The organizational improvement recommendations contained in this study represent significant change. When implemented, these recommendations should enhance the many fine educational programs provided by the Boston Public Schools as well as assist the highly motivated and dedicated school system personnel in fulfilling their goals and responsibilities.

* * * * *

We wish to thank the members of the Boston school system for providing PMM&Co. with valuable information and insights and for extending the highest level of cooperation and courtesy during the conduct of this study.

Very truly yours,

Peat, Marwick, Mitchell & Co.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

MANAGEMENT STUDY OF THE CENTRAL ADMINISTRATION

PART I

ANALYSIS OF THE CENTRAL ADMINISTRATIVE ORGANIZATION

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CHAPTER I. ANALYSIS OF CENTRAL ADMINISTRATIVE ORGANIZATION

An institution exists for the purpose of achieving goals and objectives. One vehicle for achieving those goals and objectives is its administrative organization, which consists of various positions designed to manage the institution. Each person is assigned responsibility for achieving certain results, which in their entirety move the institution toward its desired accomplishments. However, the division and assignment of authority and responsibilities is difficult and complex. No absolute rights or wrongs can be applied in developing an organizational structure for an institution; organizational studies and philosophies are often contradictory; and empirical examples of institutions with similar goals and objectives do not always utilize the same organizational framework.

INTRODUCTION

The Boston school system, which has provided public educational services for a longer period of time than any other public school system in the country, has historically been recognized as a leading institution. Its organizational units and operating procedures have been developed on the basis of well founded concepts and ideals. PMM&Co. thus embarked upon its study of the central administrative organization of the Boston Public Schools with this awareness of the system's demonstrated capabilities in providing educational services to the citizens of Boston.

The most essential element in developing and designing an organizational structure for the Boston Public Schools is the careful analysis and understanding of the problems and environmental factors confronting the school system, as well as its leadership styles, management methods, and operating policies.

ORGANIZATIONAL PHILOSOPHY AND CRITERIA

To assess the Boston Public Schools' central administrative organization intelligently and objectively, PMM&Co. developed organizational philosophy and criteria. These standards were developed based on both fact-finding efforts and principles of organization set forth by management scientists and other organizational development specialists. The concepts were reviewed with the School Committee, Superintendent, extended Board of Superintendents, and Advisory Committee, and modified as necessary. The philosophy and criteria were then used as a standard for analyzing and evaluating the current organization and as a basis for designing and testing recommendations for a proposed central administrative organizational structure.

Statements of Philosophy

. Accountability to Boston taxpayers and children - The Boston Public Schools exists primarily to educate children with tax dollars provided by the citizenry.

  The School Committee is responsible for providing the best education possible with the dollars available.

. Management and delivery of education programs - The school system's organization and operations must be structured to maximize the delivery of all services to teachers and pupils. Building-level services should be the system's first priority.

. Utilization of limited resources - The limited dollars available to the Boston Public Schools should be allocated to those programs and activities considered to be of the highest priority based on the needs of the community.

. Responsiveness to the general and diverse needs of the communities of Boston - Boston comprises many diverse local communities, each with its own characteristics and needs. The Boston Public Schools must be flexible enough to respond effectively to each local community, while maintaining loyalty to the overall goals and objectives of the school system.

. Capabilities and contributions of all employees - Each employee must clearly understand his job authority and responsibilities, and how they interrelate with other activities in the system. He should receive adequate supervision and assessment during the performance of his job.

Criteria for Evaluation

. Separate policy formulation from operations - The formulation of policy to provide overall direction and leadership to the school system (the role of a school committee) and the implementation and operation of that policy (the role of the chief executive) should be distinct and discrete functions.

- Designate one person responsible for managing the affairs of the school system - Analysis of numerous successful organizations, both educational and commercial, has demonstrated that one person, a chief executive, should assume management authority and responsibility. This provides for a direct reporting line from management to the governing board and relieves the latter from participating in operations. The chief executive directs the organization, provides leadership on a full-time basis, and is held accountable to the governing body for results.

- Assign key administrators to the primary education function - The primary education function is the learning experience between teachers and students. Since every other activity in the school system supports this function, key line administrators should be assigned to manage the primary education function.

- Delineate the relationship of support (staff) functions to primary (line) functions - Primary (line) personnel are directly responsible and accountable for the accomplishment of the learning goals and objectives of the school system; accordingly, they should have the authority and decision-making power to fulfill that responsibility. Support (staff) functions exist to support the learning programs efficiently and effectively; accordingly, support personnel are resource-to-line personnel and their decision-making powers are limited to the operations of the support function. While support personnel may influence the decisions of the primary (line) administrators, they cannot make nor be held accountable for those decisions.

- Assign responsibility for logical groupings of support functions - A large variety of support functions and activities are performed within an organization. To achieve an efficient and effective level of direction, coordination, and communication, similar activities should be grouped together and responsibility for their operation assigned to key support (staff) administrators.

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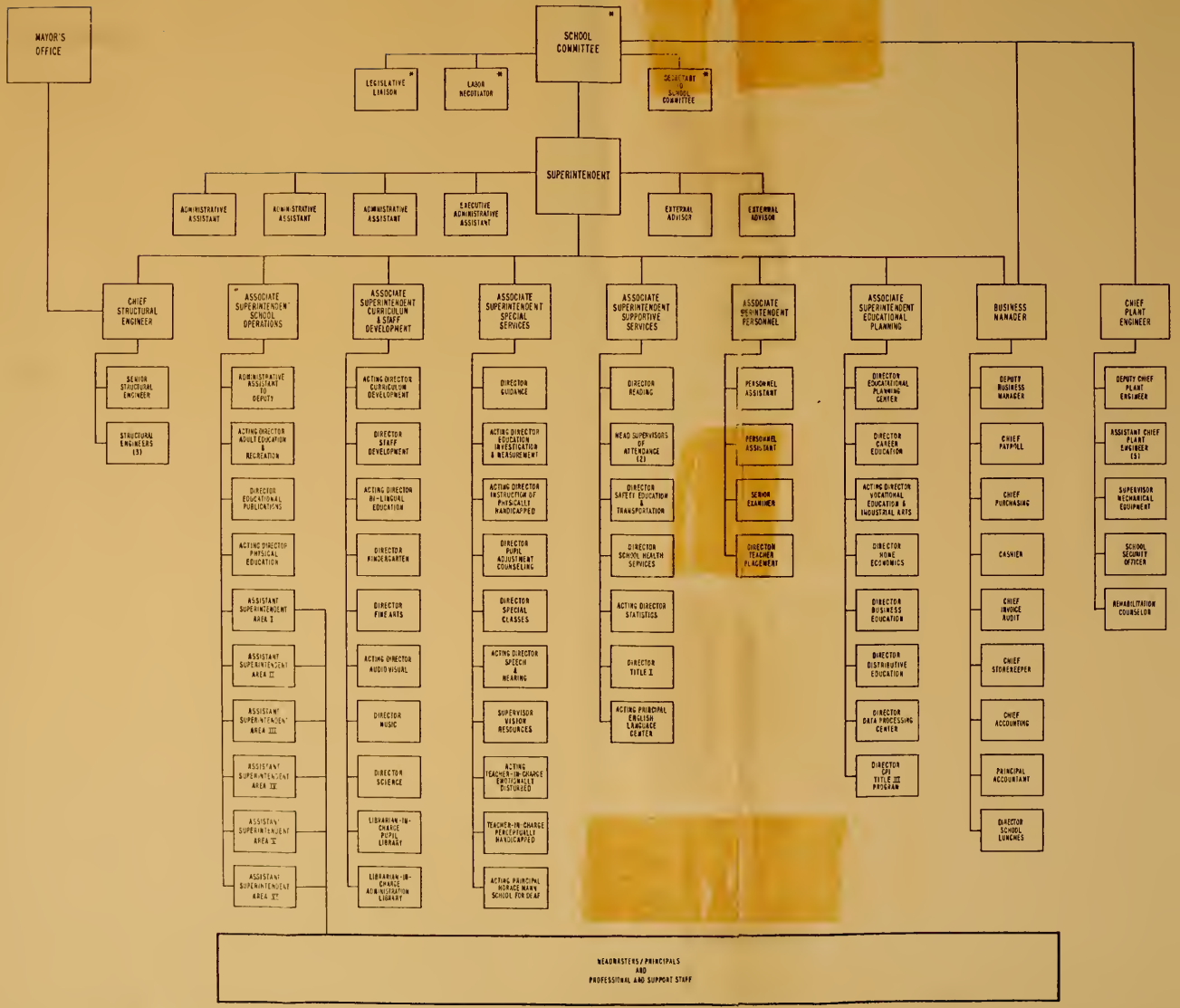
CURRENT CENTRAL ADMINISTRATIVE ORGANIZATION



* AT DIRECTION OF THE SCHOOL COMMITTEE, THESE PLACINGS WERE EXCLUDED FROM THE PANNCO STUDY

- Define job authority and responsibilities - Each position in an organization should be well-defined, including to whom the position reports, major operating authority and responsibilities, and what results are expected. Concise job descriptions minimize duplication of effort and enable the school system to hold personnel accountable for results.

- Provide reasonable span of control - A manager can effectively supervise only a limited number of persons. If their job functions are similar, this number could possibly increase. As positions become more diverse and complex, the numbers must decrease rapidly or supervision and guidance of personnel will be significantly weakened.

ANALYSIS OF CURRENT ORGANIZATION

PMM&Co.'s analysis of the Boston Public Schools' current organization involved the following tasks:

- synthesizing data collected through questionnaires, personal interviews, review of laws, rules, regulations, and previous studies, and study of other facts pertaining to the Boston Public Schools;

- defining the current organization;

- relating the organizational structure to a program classification structure; and

- assessing the results against the formulated organizational philosophy and criteria.

PMM&Co. prepared a management questionnaire (see Appendix A) which was completed by approximately 90 central administrative management personnel. The questionnaires were followed up with 83 personal interviews conducted by PMM&Co. staff (see Appendix B). Existing state laws pertaining to the Boston Public Schools, School Committee rules and regulations, and previous studies of the school system were reviewed and analyzed. As needed, further clarifications of laws were obtained from the City Corporation Counsel. Based on this analysis, PMM&Co. defined the Boston Public Schools' current organization (depicted on facing page). It should be noted that by direction of the School Committee, PMM&Co.'s analysis excluded the School Committee's activities and staff functions (e.g. Secretary to the School Committee, Labor Negotiator, Legislative Liaison).

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GROUPING OF ORGANIZATIONAL UNITS BY PROGRAM

I	II	III	Boston Public Schools Organization Unit
Boston Public Schools	Primary Programs	Regular Learning	Kindergarten Elementary Junior High High School
		Special Learning	Physically Handicapped Special Classes Vision Resources Emotionally Disturbed Perceptually Handicapped Horace Mann School for Deaf Associate Superintendent, Special Services (D)
	Instructional Support Services	Curriculum Supervision and Development	Career Education Voc. Ed./Ind. Arts Home Economics Business Ed. Distributive Ed. Bilingual Ed. Kindergarten Fine Arts Music Science Reading Physical Ed. Adult Ed. and Comm. Rec. Summer School Driver Ed. and Safety Title I Other Federal Programs Curriculum Development Associate Superintendent, Curriculum and Staff Development (A) Associate Superintendent, Support Services (B) Associate Superintendent, School Operations (C) Associate Superintendent, Planning (E)
		Instruction Staff Training	Staff Development Associate Superintendent, Curriculum and Staff Development (A)
		Educational Media Services	Pupil Library Administrative Library Audio Visual Associate Superintendent, Curriculum and Staff Development (A)
	Pupil Support Services	Attendance and Social Work Services	Attendance Pupil Adjustment Counseling Associate Superintendent, Support Services (B) Associate Superintendent, Special Services (D)
		Guidance Services	Guidance Associate Superintendent, Special Services (D)
		Health Services	School Health Services Associate Superintendent, Support Services (B)
		Psychological Services	Educational Investigation and Measurement Associate Superintendent, Special Services (D)
		Speech and Hearing	Speech and Hearing Associate Superintendent, Special Services (D)
	Operational Support Services	Fiscal Services	Payroll Accounting and Reporting (Financial) Property Accounting Budget Control Purchasing Business Manager
		Plant Operations and Maintenance	Plant Engineer Structural Engineer
		Business Services	Food Service Transportation Associate Superintendent, Personnel
		Information Services	Educational Publication Statistics External Advisors Associate Superintendent, Supportive Services (B) Associate Superintendent, School Operations (C)
	General Administrative Services	Policy and Direction	School Committee Secretary to School Committee
		Executive Administration	Superintendents' Office Administrative Assistants Associate Superintendent, School Operations
		Area Administration	Assistant Superintendents
		Planning and Budgeting Services	Educational Planning Career Associate Superintendent, Planning (E)
		Data Processing Services	Data Processing Center Associate Superintendent, Planning (E)

As noted on the chart, several positions appear to have dual reporting relationships (e.g., the Business Manager reports directly to the Superintendent and the School Committee, the Chief Structural Engineer reports to the Superintendent and the Mayor's office, and the Chief Plant Engineer reports directly to the School Committee).

Program Classification Structure

Another analytical tool used by PMM&Co. to assess the current organization was a program classification structure. Such a structure is an orderly arrangement of programs that graphically illustrates the relationship of activities to each other in a hierarchial order.

PMM&Co. extracted the program classification structure, through Level III, from the United States Office of Education's Handbook II, Revised, Classification and Standard Terminology for Local and State School Systems, 1973. Since this structure was developed through a national project with input from many educators, PMM&Co. considered it appropriate for use in this analysis.

PMM&Co. reviewed each existing organizational unit on the current organization chart, determined its purpose and function, and then assigned it to a program area within the program classification structure. The facing page displays the assignment of the organizational units to the structure. As the exhibit denotes, the offices of several Associate Superintendents appear under more than one program area. For example, the Office of the Associate Superintendent for Curriculum and Staff Development (denoted by the letter "A") appears under the Level III programs of Curriculum Supervision and Development, Instruction, Staff Training, and Educational Media Services. Evidently, too many dissimilar activities are grouped under one position, handicapping each administrator's ability to supervise and guide personnel (reasonable span of control). This program/organization analysis was also helpful in defining major operating components for the recommended organization.

CONCLUSIONS

Based on its analysis, PMM&Co. developed the following conclusions regarding the more significant issues and observations noted during the study.

Superintendent's Authority and Responsibilities Are Not Clearly Defined

State laws governing the Boston Public Schools and School

Committee rules and regulations are in conflict regarding the authority and responsibilities of the Superintendent as the chief executive officer. While the existing organization is more consistent with the latter view, it is the opinion of the City's Corporation Counsel that the statutory formulation set forth in Chapter 150 takes precedence over the rules and regulations of the School Committee.

Chapter 150 of the Special Acts of 1972 stipulates that the Superintendent "shall be the executive officer of the School Committee in all matters pertaining to the powers and duties of the School Committee..." The School Committee's rules and regulations, however, stipulate that the Superintendent is the "executive officer of the School Committee in all matters relating to instruction and discipline in the schools" (Section 55.1), "the Business Manager shall be the executive officer of the School Committee in charge of the accounts, receipts of income, preparation of payrolls, purchasing, storing and distribution of supplies, including printing, postage, the transportation of pupils and other items" (Section 100.0), and "the school house custodian shall be the executive officer of the School Committee in all matters relating to the care and custody of land and buildings used for school purposes, and the administration buildings" (Section 125.1).

This dispersion of authority and responsibilities for school operations undermines the school system's ability to look toward a single chief executive for leadership and direction, and is contrary to the established criterion of having one "chief executive" responsible for managing the school system. The Superintendent has no power to create or delete civil service positions, nor to nominate an individual from the three names submitted by the Civil Service Commission. The power of nomination rests with the Secretary of the School Committee. As chief executive, the Superintendent should have these responsibilities.

Line and Staff Authority and Responsibilities Are Not Clearly Delineated

While Associate Superintendents are staff positions, they appear at a higher level in the organization, and receive higher salaries than Assistant Superintendents, and are assumed by school personnel to have authority over their activities. Assistant Superintendents, however, have no authority and are viewed by others primarily as liaisons between the School Department and the community. Thus the current organization does not emphasize the primary role of line responsibility for overseeing the delivery of education

services to children. This is further complicated by the School Committee rules and regulations' assignment of review responsibility for school matters under consideration to the Associate Superintendents (staff positions) through the Board of Superintendents.

Assistant Superintendents' Role Is Not Clearly Defined Nor Documented

The role of the Assistant Superintendents assigned to the city's six geographical areas is not clearly defined. Further, the Assistant Superintendents have no support staff other than a secretary, and limited authority. Organizationally, they appear to be directly responsible for the primary education function of the school system; however, this responsibility is clouded by their lack of support staff, the power and influence of Associate Superintendents, and the requirement that they report through the Associate Superintendent for Operations (a staff position) to the Superintendent.

Too Many Dissimilar Functions Report To One Individual

Each Associate Superintendent is responsible for several functions, many of which are dissimilar (for example, the Associate Superintendent for Education Planning is responsible for the Educational Planning Center, Data Processing, Career Education, Vocational Education and Industrial Arts, Home Economics, Business Education, Distributive Education, and a Title III program). Each Associate Superintendent's ability to manage is weakened by his need for varied expertise. Each administrator must supervise fewer persons if he is to manage effectively.

Organization Is Too Centralized

Too many support staff positions having little or no direct impact on area and building management exist in the central administration. With a diverse pupil population of over 90,000, it is extremely difficult for a centralized school system to be responsive to the needs of the citizenry, and to maximize the management and delivery of education services to children.

Superintendent Does Not Have Direct Reporting Relationship With Assistant Superintendents, Headmasters/Principals, Teachers, and Children

Headmasters/Principals report to Assistant Superintendents,

who in turn report to the Associate Superintendent for Operations (as well as responding to the other five Associate Superintendents), who then reports to the Superintendent. Since the school system exists primarily to serve children, too many management layers significantly impede a direct reporting relationship from each building to the Superintendent.

Administrative Job Descriptions Are Not In Use

The school system does not maintain relevant position descriptions for administrative positions. Several administrators have written their own job descriptions, but they have not been reviewed and approved by the Superintendent. The lack of viable job descriptions creates confusion over job authority and responsibilities, at times resulting in duplication of effort and failure to perform needed functions.

Same Position Titles and Single Salary Apply To Various Job Functions

School personnel in certain position titles (e.g., directors, supervisors) falling in the same salary group, receive the same salary regardless of ability or responsibility. For example, all Principals, regardless of the size or complexity of their schools, earn $24,994, and all directors in group 10 (Adult Educational and Recreational Activities, Educational Planning Center, Physical Education, Safety, Title I Programs, Vocational Education and Industrial Arts, and Music Education) of the Schedule of Salaries for Teachers, Members of the Supervising Staff and Certain Others earn $25,750.

The single salary structure does not consider differences in the work effort demanded from each position nor does it permit the school system to reward motivated and dedicated administrators who are achieving excellent results.

OTHER CONSIDERATIONS

In addition to the conclusions drawn from PMM&Co.'s analysis of the central administrative organization, several other issues that impact on the resulting recommendations are as follows.

Position of Deputy Superintendent

The present organizational structure provides for a Deputy Superintendent in the Boston Public Schools to oversee the internal operations of the school system, under the direction of the Superintendent and in accordance with the policy of the School Committee, and to ensure that primary and support functions are coordinated properly. However, this position is not currently being utilized.

The major advantages of a Deputy Superintendent position are that:

- a key administrator is totally responsible and accountable for internal operations; and
- the Superintendent is relieved of day-to-day operating problems, and thereby allowed more time for long-range planning, policy implementation, and educational program improvement.

The major disadvantages are that:

- the Superintendent can become too isolated from the primary education function;
- the chain of command to the primary education function is lengthened, possibly creating bureaucratic entanglements; and
- in the political environment, the role of the Deputy Superintendent and Superintendent may become confused and overlapping.

PMM&Co. believes that the Superintendent, as the chief executive officer of the school system, should participate directly in the educational program and other activities that directly affect the pupils and community. Accordingly, there seems to be no need for a Deputy Superintendent in the Boston Public Schools.

Role of Headmasters/Principals

Building Headmasters/Principals are first line managers and educational leaders. They must provide the best education possible within the local environment, given resource limitations and citizenry demands. PMM&Co. believes, therefore, that Headmasters/Principals are responsible for all functions and activities within their school buildings. All school system support

services—pupil, curriculum, and operational (see Level II of program classification structure, Exhibit 1)—exist to aid the teachers and Headmasters/Principals carry out the school's primary mission.

Staff Development and Evaluation

Staff development and evaluation is an essential function of the Boston school system. As such, PMM&Co. feels that this function should be a prime responsibility of Headmasters/Principals, and not central staff development personnel.

If a Principal is to be responsible for the learning that takes place in his building, he must direct, guide, and evaluate his personnel. Systemwide staff development should be concerned only with coordinating training programs, responding to Principals' requests for information on college-sponsored training, etc. Such a personnel development function is recognized in the recommended organization.

Headmasters/Principals will be assisted by Assistant Headmasters/Principals in developing and evaluating staff, and by other teachers within their school or other area schools who have demonstrated abilities in the applicable subject matter area and/or teaching methodologies.

Curriculum Research and Development

Many educational studies have concluded that effective curriculum research and development cannot take place in the public schools. Since curriculum research is a costly proposition, it is usually prohibitive for any single school system to conduct such research, especially in today's environment of limited resources. Curriculum research should be the responsibility of institutions such as universities, regional laboratories, the National Institute of Education, and commercial enterprises with the necessary resources.

PMM&Co. concurs with these observations and has accordingly excluded research functions from the recommended organization. However, the school system can still seek curriculum "product" development from within the school system by encouraging teachers who have demonstrated ability and valid concepts to develop products on an ad hoc basis, returning to the classroom once the program has been implemented.

Chapter 766 - Special Education Legislation

The new legislation dealing with special needs children requires particular organizational considerations. The recommended organization must incorporate the need to define, manage, and account for special education programs. The special education staff of the school system has already initiated action to develop plans for responding to this massive new demand for services. The school system presently faces the dilemma of being legally expected to respond to this legislative charge, while not having received the state financing needed to support the program.

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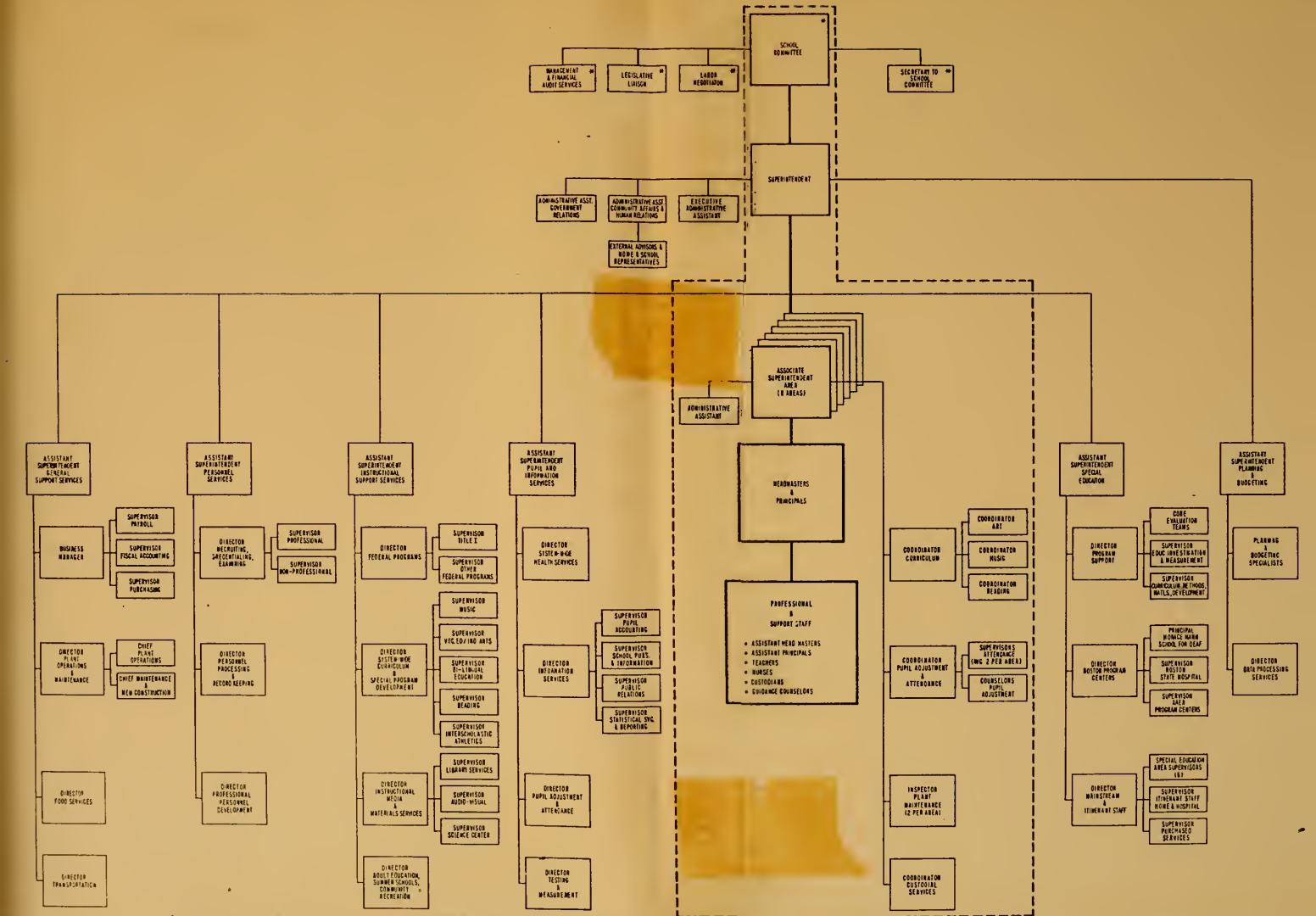
RECOMMENDED CENTRAL ADMINISTRATIVE ORGANIZATION



* BY THE DIRECTION OF THE SCHOOL COMMITTEE, THESE FUNCTIONS WERE EXCLUDED FROM THE SCOPE OF THE PHMSCO STUDY

— — DIRECT LINE ORGANIZATION OF THE SCHOOL SYSTEM

CHAPTER II. RECOMMENDED ORGANIZATION

This section contains PMM&Co.'s administrative organization recommendations for the Boston Public Schools. The recommendations were developed on the basis of the underlying premises that the organization must:

- be responsibe to the established philosophy and criteria; and
- overcome the major shortcomings of the current organization.

Additionally, two major concepts inherently contained in the organizational philosophy and criteria exercised major influence in PMM&Co.'s development of organizational recommendations:

- The organization must emphasize the channels of communication from the policy makers (School Committee), to the chief executive officer (Superintendent), to the children in the classroom.
- All other functions (e.g., instruction support services, pupil support services, operational support services) performed within the school system support the primary education function performed in the classroom.

The recommended organization positions do not correspond to existing positions on a one-to-one basis. While some titles are unchanged or similar, their location in the structure and the authority and responsibilities indicated in the functional descriptions may assign them new and varied meanings.

The assignment of persons to the recommended organization must be performed by the Superintendent, with School Committee approval, but only after he has had time to assess personnel and identify the most qualified individual for each position in the organization.

ORGANIZATIONAL IMPROVEMENTS

PMM&Co.'s recommended organization appears on the facing page. The chart displays the formal reporting relationships. The many informal relationships developed by persons with good intent, which make an organization viable and more successful, are not shown. The primary improvements to the organization are described below.

Establish Superintendent as Chief Executive Officer

The recommended organization recognizes the Superintendent as the chief executive officer of the School Committee in all matters pertaining to the powers and duties of the School Committee. He will have full responsibility and authority over all functions, including plant maintenance and operation, fiscal services, and personnel nominations (including civil service positions). PMM&Co. believes that pertinent state laws and/or School Committee rules and regulations should be changed as soon as practicable to permit such action.

The Superintendent will have (discussed below) six Area Associate Superintendents and six Assistant Superintendents reporting directly to him and will be aided by three administrative assistants, two with specific responsibilities (government relations, and external affairs and human relations).

Establish Six Area Associate Superintendents

PMM&Co. recommends that six Area Associate Superintendent positions be designated to direct and manage the schools and teaching and support personnel within six geographical areas (either those existing or other configurations based on the school system's implementation of court-ordered racial imbalance legislation). PMM&Co. chose six areas because that number is consistent with the school system's existing geographical breakdown and reflects reasonably sized "school departments" of approximately 15,000 pupils and 25 to 30 buildings.

Each Area Associate Superintendent should be provided with the necessary support staff (as shown in the organization chart) to provide direction and leadership to the area. His staff should consist of an administrative assistant, coordinator for curriculum, coordinator for pupil adjustment and attendance, inspector for plant maintenance, and coordinator for custodial services (functional descriptions are contained in Exhibit 1). Each position will report directly to the Area Associate Superintendent and serve the Headmasters/Principals as needed. They will also work with their counterparts in each area and systemwide directors in improving service to the school. These persons will have no direct control or responsibility over personnel in the buildings, as the Headmasters/Principals are responsible for all individuals assigned to their buildings.

Provide for a Direct Reporting Line from Superintendent to Classroom

Headmasters/Principals will report directly to the Area Associate Superintendents, and Area Associate Superintendents will report directly to the Superintendent. Such direct reporting will help establish line responsibility from classroom to Superintendent and ensure proper implementation of school system policy and programs without undue confusion and loss of time. In addition, since each Area Associate Superintendent will have primary responsibility and authority for directing and managing his area, he will provide the direct link from building to Superintendent, eliminating the need for a Deputy Superintendent of Operations. In the absence of the Superintendent, one of the six Area Associate Superintendents should be designated acting chief executive.

Identify Special Education as a Separate Unit

Special education is a high priority in the school system and must be accounted for operationally and fiscally as a separate unit.

It is estimated that in the next several years between 15,000 and 20,000 children with special needs will be identified and, under the legislative mandate, must be served by the school system. The recommended organization reflects this need by establishing a special education unit headed by an Assistant Superintendent for Special Education. Three directors will report to the Assistant Superintendent, one for each of the following areas: special education program support, Boston program centers, and mainstream and itinerant staff.

Headmasters/Principals are primarily responsible for all children in their schools whether they be "normal" children or children with special needs who are either mainstreamed and/or placed in special classes within the regular school building. The Assistant Superintendent for Special Education will therefore provide support services to these children, but will maintain direct line responsibility for children housed in the Boston program centers (e.g., Horace Mann School for the Deaf).

Group Systemwide Support Services

Four systemwide support service areas are recommended in the proposed organization: general support services, personnel services, instructional support services, and pupil and information services. Each support area will be headed by an Assistant Superintendent who reports directly to the Superintendent and is responsible for the functions identified within each service area.

The number of functions reporting to each Assistant Superintendent provides for a reasonable span of control as well as the grouping of similar activities. Three of the Assistant Superintendents have four directors reporting to them, and one has three directors.

The four support service areas are staff functions. As such, they exist solely to support the primary education function of the school system, which is the responsibility of the Superintendent, Area Associate Superintendents, and Headmasters/Principals. While support personnel may influence the decisions of primary (line) administrators, they cannot make nor be held accountable for those decisions.

Establish Office of Planning and Budgeting

PMM&Co. recommends that an Office of Planning and Budgeting headed by an Assistant Superintendent be established, separate from the school system's day-to-day operations and reporting directly to the Superintendent. Planning and budgeting should be a staff function with no direct authority or line responsibility for instruction and/or support services. The preparation of an annual budget and multi-year financial plan is the responsibility of the Superintendent. Budget formulation is annual planning of how the school system will allocate its resources to programs and priorities (see Part II of report for related recommendations).

The Business Manager will be primarily responsible for the prudent stewardship of funds, payroll preparation, purchasing, and meeting demands for more extensive financial management information. The Assistant Superintendent will be responsible for the following activities:

- internal management analysis;
- continuous needs assessment/problem identification;
- goal setting;
- annual budget preparation;
- multi-year budgeting and financial planning; and
- program analysis and evaluation.

Several of these functions are extensions of current activities at the Educational Planning Center.

The number of personnel and the specific expertise needed in the Office of Planning and Budgeting must be determined by the

Superintendent with the aid of his Cabinet, once the new organization begins to take shape.

Responsibility for the Data Processing Department has also been placed in this office, headed by a Director. This realignment should provide a systemwide perspective to data processing utilization and avoid undue emphasis of one support function over others, a problem that exists when data processing responsibility is part of a support function. Further, the Data Processing Steering Committee should be re-organized to establish user priorities (see Part II for more in-depth discussion of the data processing function and committee organization).

Reduce Central Administrative Curriculum Department Activities

Many of the existing systemwide curriculum departments developed based on an identified instructional need. However, instead of being eliminated after the need had been met, these departments grew into central support services that allegedly provide curriculum coordination and direction to the schools.

Recognizing that instructional programs and teaching methods and techniques are the responsibility primarily of the teachers and Headmasters/Principals, the recommended organization has reduced central (systemwide) curriculum coordination to a Director of Systemwide Curriculum and Special Product Development and five supervisors responsible for subject areas requiring systemwide coordination (e.g., music, because of citywide band and music programs; reading, because it is an existing priority in the school system. It should be noted, however, that when the reading program is properly serving the pupils and it is no longer a priority, it should also be dropped from the organization).

Other instructional need areas should be formed, but defined as temporary ad hoc units, to exist only until their programs have been implemented. The recommended organization also establishes curriculum coordinators in each area to support building personnel.

Reduce Central Administrative Professional Staff Development Activities

PMM&Co. recommends the elimination of the Department of Professional Staff Development and the return of these responsibilities to the school buildings. Headmasters/Principals are primarily

responsible for all activities within their school buildings. While a professional development person may be well qualified, he should not be allowed to assume a major responsibility of the Headmaster/Principal, professional development and evaluation. PMM&Co. does, however, recognize the need for some systemwide coordination of training courses, materials, and evaluation methods available to the schools either in the school system and/or the Boston community (e.g., Boston University, Harvard University). The recommended organization therefore establishes the position of Director of Professional Personnel Development, reporting directly to the Assistant Superintendent for Personnel Services. This position will also be responsible for maintaining a current file on each person's professional growth in the school system.

Shift Plant Operations and Maintenance Service to Areas

PMM&Co. recommends that these services be combined under one director to improve systemwide coordination and supervision, and that a Custodian Coordinator and two Plant Maintenance Inspectors be placed in each area. Other central inspector positions should be eliminated.

The Custodian Coordinator will assist building custodians in carrying out their job requirements and in communicating new cleaning methods and techniques adopted by the school system. The Inspectors will inspect building maintenance problems, develop specifications, and coordinate with the central plant office in selecting contractors or (if the dollar requirement is large) preparing bids. The Inspectors will also review the completed work before approving the vendor's bill for payment.

Combine Pupil Adjustment and Attendance Services

PMM&Co. recommends the combining of pupil adjustment and attendance services, based on the concept that "attendance counseling efforts should be therapeutic, not policing actions".[1] The proposed organization assigns a Coordinator of Pupil Adjustment and Attendance.

The major portion of the social work services extended to truants should be provided by qualified pupil adjustment counselors, not by attendance officers responsible for investigating and locating truants. PMM&Co. thus feels that an average of two attendance

1. Organizing an Urban School System for Diversity--A Study of the Boston School Department.

officers per area, reporting to the Coordinator of Pupil Adjustment and Attendance, will be sufficient to provide the law enforcement services. The number of pupil adjustment counselors per area should be based on experienced needs.

Consolidate Personnel Functions

The Secretary to the School Committee currently handles all personnel functions for civil service positions. The Associate Superintendent for Personnel handles personnel matters for all other school system employees. This functional separation, probably unique to the Boston Public Schools, represents duplication of work effort and operating procedures. PMM&Co. recommends that all personnel functions be consolidated in the office of the Assistant Superintendent for Personnel Services (other recommendations regarding personnel are contained in Part II of this report).

This change will reduce the clerical workload in the Secretary's office and thereby question the need for and functions of persons working for the Secretary. Since the School Committee has directed PMM&Co. to exclude its staff functions from the study, the Committee should direct someone else to study the personnel needs of this office.

Reconstitute Board of Superintendents as an Executive Cabinet

The recommended organization provides the Boston Public Schools with a vehicle for more effective management. The Board of Superintendents helps to ensure communication among top management and assists the Superintendent in his decision-making role. PMM&Co. therefore recommends that the School Department continue utilizing the Board of Superintendents as an advisory committee, but that its structure be modified to include the six Area Associate Superintendents and the six Assistant Superintendents. The Superintendent will chair the board and each of the 12 members will have equal voice in discussion. To ensure that all work at meetings is accomplished effectively in the allotted time period, an agenda should be prepared and distributed prior to each meeting.

Since the committee exists solely to assist the Superintendent with affairs of the school system, PMM&Co. recommends that its title be changed to Executive Cabinet or Superintendents' Cabinet to communicate its function more clearly.

Prepare Functional and Job Descriptions

To assist the Boston Public Schools in understanding the responsibilities and authorities of the various management positions shown on the recommended central administrative organization,

PMM&Co. has prepared functional descriptions for each of the following positions (see Exhibit 1):

- Superintendent of Schools
- Area Associate Superintendent
- Headmaster/Principal
- Assistant Superintendent - Special Education
- Assistant Superintendent - Planning and Budgeting
- Assistant Superintendent - Support Services
- Administrative Assistant to Superintendent
- Administrative Assistant to Area Associate Superintendent
- Coordinator of Curriculum (Area)
- Coordinator of Pupil Adjustment and Attendance (Area)
- Plant Maintenance Inspector (Area)
- Coordinator of Custodial Services (Area)
- Director of Program Support (Special Education)
- Director of Boston Program Centers (Special Education)
- Director of Mainstream and Itinerant Staff (Special Education)
- Business Manager
- Director of Plant Operations and Maintenance
- Director of Food Services
- Director of Transportation
- Director of Recruiting, Credentialing, and Examining
- Director of Personnel Processing and Recordkeeping
- Director of Professional Personnel Development
- Director of Federal Programs
- Director of Systemwide Curriculum and Special Program Development
- Director of Instructional Media Services
- Director of Adult Education, Summer School, and Community Recreation
- Director of Systemwide Health Services
- Director of Information Services
- Director of Pupil Adjustment and Attendance
- Director of Testing and Measurement
- Director of Data Processing Services

As noted previously, relevant job descriptions do not exist for most positions in the current organization. As the modified organization begins to take root in the school system, some of the functional descriptions will need revisions, and all will need to be expressed more succinctly in the form of job descriptions. Through a well-defined job description, a person develops an understanding of his specific responsibilities and an awareness of management's expectations. The description thus provides a framework

for improved performance, reporting, and communication.

PMM&Co. recommends that job descriptions be prepared for each administrative position in the school, to the extent possible incorporating the authority and responsibilities indicated in the functional descriptions. Each job description should contain:

- position title;
- general description;
- specific duties and responsibilities; and
- reporting relationships.

Preparation of job descriptions can be approached in several ways. Perhaps the best method will be to have the Superintendent and his key administrators first develop their own, using the recommended functional descriptions and a preprinted form as a guide. The administrators should then work with each person in their functional area in developing his job description. All job descriptions should be submitted to the Superintendent for approval.

Establish Management and Financial Audit Function

PMM&Co. recommends that a management and financial audit function be established under the direct control of the School Committee. This function could either be staffed with school personnel or contracted with outside management and educational consulting and certified public accounting firms. Various school system activities should be tested and evaluated to determine the soundness of the educational program, its responsiveness to community needs, and its fiscal accountability to the taxpayer. An annual audit will assure the School Committee that it maintains proper financial use and control over monies entrusted to it.

CHAPTER III. ACTION PLAN FOR IMPLEMENTATION

Implementation of the recommended organization will be a serious and difficult undertaking. Since the recommended organization differs significantly from the existing structure, it will have a direct impact on personnel. However, these organizational changes are necessary to resolve acute problems and to serve the local communities of Boston more effectively.

IMPACT OF PROPOSED CHANGES

Upon implementation of the recommended structure, the list of central administrative staff (as defined in Exhibit 2), consisting of 224 persons at an annual salary cost of $4,090,000, will be reduced to 135 persons at an annual salary cost of $2,811,000 (Exhibit 3). If an average fringe benefit of 15% is added to the present and proposed amounts, they will equal $4,703,000 and $3,233,000 respectively. These positions do not represent all central administrative positions, but only those in the upper-level administrative organization and support staff directly affected by the recommended changes. Further, PMM&Co. did not attempt to estimate salaries for the recommended positions, but instead used amounts based on the school system's existing salary structure.

As indicated previously, all positions in the recommended structure cannot be directly related to existing positions. To identify specific changes, a table has been constructed showing old and new position titles and describing differences between the existing and recommended structures (see Exhibit 4).

While the study results are encouraging, the recommended changes cannot be implemented immediately. People tend to resist change, and people changes are the most difficult to effect. Further, it is neither politically sound nor humane for an organization to initiate massive terminations even when the immediate benefits are significant. A phased approach of transfers, retraining, and attrition, ranging from one to five years, therefore seems the most appropriate means of effecting the desired results with a minimum of resistance.

PHASED APPROACH

Basic to implementation is a plan of action that systematically identifies the required changes and has as its primary objective

the best use of existing personnel.

Personnel Utilization

The Superintendent should evaluate existing staff, assigning his best personnel to the most critical positions: first the six Area Associate Superintendents, and then the six Assistant Superintendents. To the extent that contracts negate his ability to designate personnel, he must wait until the contracts terminate to choose replacements. In filling each of these positions as well as others in the recommended organization, the Superintendent should select persons with strong administrative capabilities who show great concern for the welfare of Boston's children as his nominees to the School Committee. If necessary, the Superintendent should consider persons outside the school system to fill at least the 12 Area Associate and Assistant Superintendent positions.

Once all positions in the recommended structure have been filled, the Superintendent should identify "excess personnel." These persons should be placed in "temporary" positions until they leave the system or can be assigned to positions that become available over time. In selecting these positions, major emphasis should be placed on area and building locations to heighten the school system's dedication to serve teachers and pupils in the classroom. These temporary positions must be strictly defined and controlled so that they do not become absorbed into the organization as permanent positions.

Salary Implications

Various persons will be moving into new positions, and several positions will be upgraded, downgraded, or eliminated. These positions have no defined compensation, nor is PMM&Co. in a position to suggest what the individuals should earn without conducting a full scale salary and employee benefit study, which is not a part of this contract.

PMM&Co. believes that the School Department should undertake immediately a personnel compensation study to 1) establish the relative value of each position in the recommended organization, and 2) establish salary ranges for the positions on an ascending scale so that the School Department can assign equitable salaries to each person.

Until this study is complete, salaries should be frozen at current levels except for contracted and/or cost-of-living increases. This will help minimize resistance to constructive change while

maintaining a responsive attitude to persons who have devoted years of service to the school system.

Legal Implications

The Superintendent and School Committee must, through counsel, verify the legality of the recommended organization. For example, while the titles of Associate and Assistant Superintendents are unchanged, their roles have changed. Can the Superintendent now assign anyone to these positions or does the law require that the positions be filled by the persons with the titles? Some other recommendations that could require changes to state laws, School Committee rules and regulations, and/or contractual agreements (e.g., union contracts) are as follows:

- Superintendent responsible for recommending to the School Committee the creation, deletion, and modification of civil service positions;
- Superintendent responsible for civil service nominations; and
- Superintendent acting as chief executive officer of the School Committee, thereby requiring all other school personnel to report to him.

SCHOOL DEPARTMENT COMMUNICATIONS

Implementing organizational change, no matter how beneficial, can result in uncertainty and false rumor unless the changes are communicated effectively to school personnel and the community.

The Superintendent should establish a communications plan to parallel implementation, with key milestones and estimated target dates for news releases. Initially, orientation sessions should be held for school personnel, especially those directly affected by the changes, to explain the study results and plans for implementation. News releases, radio and TV announcements, and other forms of communications should support the plan.

PERSONNEL TRAINING

Organizational change requires more than sound ideas and good communications. Persons placed in new and/or more responsible

positions must understand their authority and responsibilities in the "formal" organization as well as their reporting relationships and the power structure in the "informal" organization.

While PMM&Co. limited its study to central administrative staff, the recommendations will impact directly on the Headmasters/Principals, emphasizing their roles as key management persons with primary responsibility for curriculum and staff development and supervision. In-service training programs should therefore be developed to clarify and strengthen their roles and to help them function effectively in the area concept. Area Associate and Assistant Superintendents, as well as other administrators, should also be trained in how to carry out their authorities and responsibilities in the new organization.

Again, a training program should be designed to parallel the implementation. This program, however, should extend beyond implementation to ensure that persons continue to feel comfortable in their new positions and to help assure the Superintendent and School Committee that the system is well-managed.

RECOMMENDED IMPLEMENTATION PLAN

The major steps the School Department should undertake are listed in Exhibit 5 .

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

FUNCTIONAL POSITION DESCRIPTIONS

POSITION DESCRIPTIONS OF KEY LINE AND STAFF ADMINISTRATORS

The following position descriptions provide an overview of the major units forming the recommended organization.

School Committee

Reports: Citizens of Boston

Responsible for: Supervising Superintendent of Schools and providing leadership, guidance, and direction in the education of the pupils of Boston Public Schools.

Primary Authority and Responsibilities

1. Adopt broad goals, both long- and short-range, covering all aspects of school system's operations.

2. Establish basic policies governing all phases of school system's operations, and review and modify policies as conditions change.

3. Review, evaluate, and approve long- and short-range plans designed to achieve objectives and allocate school system's resources according to current and future requirements. Require that Superintendent prepare such plans.

4. Evaluate performance and progress of school system, using as measures: (1) progress toward objectives, (2) administrative operations within School Committee policy, (3) concise and meaningful management reports on current operations, and (4) performance of Superintendent.

5. Review and approve annual operating budget and multi-year financial plan.

6. Approve selection of sites for new school facilities.

7. Evaluate Superintendent's performance on continuing basis, including formal evaluation in his presence at least annually.

8. Provide leadership in developing and carrying out planned program of external relations with state, local, and federal government agencies, non-public schools, and general public.

Superintendent of Schools

Reports to: School Committee

Responsible for: Supervising line and staff administrators who report directly to Superintendent. As chief executive of Boston Public Schools, responsible for achieving educational goals and objectives, carrying out policies established and approved by School Committee, and conducting overall planning, direction, control, and evaluation of school system activities.

Primary Authority and Responsibilities

1. Provide for development and implementation of long- and short-range plans for achieving school system's goals and objectives, and recommend such plans to School Committee.

2. Recommend specific policies, procedures, plans, and programs for attaining current operating objectives, and provide leadership in resolving major problems.

3. Establish and maintain sound plan of organization that will provide proper framework for accomplishing school system's objectives.

4. Provide for proper delegation of authority and responsibilities throughout organization.

5. Provide for thorough and complete dissemination, interpretation, and administration of all policies to establish framework within which key subordinates can fulfill their responsibilities effectively.

6. Recommend, as authorized, selection and assignment of personnel.

7. Establish effective controls for measuring performance of key administrators against established objectives.

8. Provide for development of executive and administrative talent to meet present and future organizational needs.

9. Appraise performance and progress of school system through effective evaluations, controls, and reports of activities, and through contacts and conferences with key subordinates. Initiate corrective action where required.

10. Provide School Committee with reports and information that will enable it to critically review operations of school system and offer constructive advice and guidance regarding improvement possibilities.

11. Direct preparation of, and recommend to School Committee for approval, annual budget (and multi-year financial plan), and administer school system within approved budget limits.

12. Provide for selection of recommended sites for locating future school facilities, and recommend to School Committee for approval.

13. Develop, recommend, and carry out, in coordination with members of School Committee, planned program for maintaining favorable external relations with other state and local government agencies and with general public.

14. Stay abreast of trends and developments in field of elementary and secondary education that may affect school system's well-being and future. Apply best new techniques and knowledge to school system's operations.

Area Associate Superintendent (6)

Reports to:	Superintendent
Responsible for:	Supervising line and staff administrators who report directly to Area Associate Superintendent. As key line administrator in area, responsible for achieving educational goals and objectives, carrying out policies established and approved by School Committee, and conducting overall planning, direction, control, and evaluation of area activities.

Primary Authority and Responsibilities

1. Provide for development and implementation of long- and short-range plans for achieving area goals and objectives, and recommend such plans to Superintendent.

2. Recommend to Superintendent specific policies, procedures, plans, and programs for attaining current operating objectives, and provide leadership in resolving major problems.

3. Establish and maintain sound plan of organization that provides proper framework for accomplishing area objectives.

4. Provide for proper delegation of authority and responsibility throughout area.

5. Provide for thorough and complete dissemination, interpretation, and administration of all policies to establish framework within which key subordinates can fulfill their responsibilities effectively.

6. Recommend to Superintendent selection and assignment of personnel.

7. Establish effective controls for measuring performance of key administrators against established objectives.

8. Provide for development of executive and administrative talent to meet present and future organizational needs.

9. Appraise performance and progress of area through effective evaluation, controls, and reports of activities, and through contacts and conferences with key subordinates. Initiate corrective action where required, obtaining Superintendent's approval when necessary.

10. Provide Superintendent with reports and information that enable him to critically review operation of area to offer constructive advice and guidance regarding improvement possibilities.

11. Direct preparation of, and recommend to Superintendent for approval, annual area budget (and multi-year financial plan), and administer area within approved budget limits.

12. Recommend selection of sites for locating future school facilities to Superintendent.

13. Develop, recommend, and carry out, in coordination with Superintendent, planned program for maintaining favorable external relations with general public in area.

14. Stay abreast of trends and developments in field of elementary and secondary education that may affect area's well-being and future. Apply best new techniques and knowledge to school system's operations.

Headmaster/Principal

Reports to: Area Associate Superintendent

Responsible for: Supervising all professional and support staff in school building. As educational and administrative leader of school building, responsible for implementing school system policies and achieving educational objectives.

Primary Authority and Responsibilities

1. Ensure that all educational and support functions within school building are properly implemented, and provide leadership in resolving major problems within school building.

2. Establish and implement program for staff development within school building.

3. Review and approve curriculum content and educational guidelines used by professional staff within school system.

4. Encourage continuously the design and implementation of instructional methods, materials, and techniques for improving each child's learning experience.

5. Recommend, as authorized, selection and assignment of personnel.

6. Direct preparation of, and recommend to Area Associate Superintendent for approval, annual building budget, and administer building within approved budget limits.

7. Appraise and evaluate all professional and support staff and provide written service ratings as required.

8. Seek aid, as needed, from area support service personnel for curriculum, pupil adjustment and attendance, plant maintenance, and custodial services.

Assistant Superintendent - Special Education

Reports to: Superintendent

Responsible for: Supervising directors of special education programs, and providing leadership in planning, directing, and managing implemention of programs for special needs children in special schools and regular school buildings in compliance with state law.

Primary Authority and Responsibilities

1. Provide for development and implementation of long- and short-range plans for achieving special education goals and objectives, and recommend such plans to School Committee.

2. Recommend to Superintendent specific policies, procedures, plans, and programs for attaining current operating objectives, and provide leadership in resolving major problems in special education.

3. Establish and maintain sound plan of organization that provides proper framework for accomplishing special education objectives.

4. Provide for thorough and complete dissemination, interpretation, and administration of all policies to establish a framework within which key subordinates can fulfill their responsibilities effectively.

5. Recommend to Superintendent selection and assignment of personnel.

6. Appraise performance and progress of school personnel reporting directly to Assistant Superintendent.

7. Provide Superintendent with reports and information that will enable him to critically review operation of special education to offer constructive advice and guidance regarding improvement possibilities.

8. Direct preparation of, and recommend to Superintendent for approval, annual budget (and multi-year financial plan), and administer school system within approved budget limits.

9. Stay abreast of trends and developments in field of special education that may affect school system's well-being and future. Apply best new techniques and knowledge to special education operations.

Assistant Superintendent - Planning and Budgeting

Reports to: Superintendent

Responsible for: Supervising data processing, and conducting and coordinating internal management analysis, continuous needs assessment, goal setting and review, annual and multi-year budgeting, and program analysis and evaluation for Superintendent.

Primary Authority and Responsibilities

1. Develop and recommend to Superintendent long- and short-range plans for achieving school system's goals and objectives.

2. Analyze and review, on continuous basis, effectiveness of organization, and recommend changes to Superintendent.

3. Conduct needs assessments and other special studies on continuous basis to determine programmatic and administrative requirements, and recommend changes to Superintendent.

4. Organize and manage annual (and multi-year) budget formulation process by developing budget calendar, designing budget forms and worksheets, and coordinating budget compilation and analysis (see Section III, Budget Formulation, of this report).

5. Analyze budget on continuous basis, identifying and explaining major variances in programs and line items, and any unusual or questionable requests.

6. Supervise and direct school system's data processing operation and serve as chairman of Data Processing Steering Committee (see Section IV of this report).

Assistant Superintendent - Support Services (4)

Reports to: Superintendent

Responsible for: Supervising various central support function directors and staff, and providing leadership in planning, managing, and coordinating support services to other support and line functions in school system.

Primary Authority and Responsibilities

1. Provide for development and implementation of long- and short-range plans for achieving support service goals and objectives, and recommend such plans to Superintendent.

2. Recommend to Superintendent specific policies, procedures, plans, and programs for attaining current operating objectives, and provide leadership in resolving major problems in support services.

3. Establish and maintain sound plan of organization that provides proper framework for accomplishing support service objectives.

4. Provide for thorough and complete dissemination, interpretation, and administration of all policies to establish framework within which key subordinates can fulfill their responsibilities effectively.

5. Recommend to Superintendent selection and assignment of personnel within specific functional areas of Assistant Superintendent.

6. Appraise performance and progress of personnel reporting directly to Assistant Superintendent.

7. Provide Superintendent with reports and information that enable him to critically review operation of the support services to offer constructive advice and guidance regarding improvement possibilities.

8. Direct preparation of, and recommend to Superintendent for approval, annual budget (and multi-year financial plan), and administer school system within approved budget limits.

FUNCTIONAL DESCRIPTIONS OF AREA AND CENTRAL STAFF POSITIONS

The following are brief functional descriptions of major staff positions below the level of Area Associate and Assistant Superintendents.

Administrative Assistant to Superintendent (3)

Reports to, consults with, and advises Superintendent on matters dealing with city, state, and federal government relations, external community relations, and other matters of general concern to Superintendent. From time to time, performs special investigations for Superintendent and provides input to Superintendent's general decision-making process.

Administrative Assistant to Area Associate Superintendent (6)

Reports to Area Associate Superintendent and performs various administrative functions within area, such as preparing necessary statistical reports for central office, coordinating and expediting processing of annual and periodic purchase orders, and coordinating annual budgeting and multi-year financial planning process.

Coordinator of Curriculum (Area) (6)

Reports to Area Associate Superintendent and assists Headmasters/Principals in establishing and maintaining up-to-date curriculum materials for all subjects. Curriculum Coordinator is supported by three curriculum specialists in art, music, and reading due to special needed skills and priorities in these areas. Area curriculum coordinators receive additional support from Director of Systemwide Curriculum and Special Program Development.

Coordinator of Pupil Adjustment and Attendance (Area) (6)

Reports to Area Associate Superintendent and directs and coordinates social and attendance services for his area. Pupil Adjustment and Attendance Coordinator is responsible for staff of pupil adjustment counselors, with number of counselors in each area depending on need and attendance officers (average of two attendance officers per area). Area Pupil Adjustment and Attendance Coordinator receives additional support and technical supervision from systemwide Director of Pupil Adjustment and Attendance.

Plant Maintenance Inspector (Area) (12)

Reports to Area Associate Superintendent and is responsible for detecting and/or inspecting problems with physical facilities of school buildings within area, preparing job specifications and bid forms, and providing follow-up and inspection of maintenance projects completed and/or in process. Inspector receives additional support and technical supervision from systemwide Chief of Plant Maintenance and New Construction.

Coordinator of Custodial Services (Area) (6)

Reports to Area Associate Superintendent and is responsible for assisting Headmasters/Principals in attaining high level of custodial services within school buildings of area. Custodial Coordinator ensures that building custodians have proper equipment to perform their duties, and assists Headmasters/Principals in resolving custodial problems. Coordinator receives additional support and technical supervision from systemwide Chief of Plant Operations.

Director of Program Support (Special Education)

Reports to Assistant Superintendent for Special Education and supervises and coordinates Core Evaluation Teams (as required by state law), education investigation and measurement unit, and curriculum, methods, and materials development unit. These functions together provide initial diagnosis, evaluation, and assessment of children, prescribe recommended programs for special needs children, and determine, create, or obtain needed curriculum, methods, and materials to meet special needs.

Director of Boston Program Centers (Special Education)

Reports to Assistant Superintendent for Special Education and directs and supervises delivery of special programs to special needs children located in centers outside regular school buildings (e.g., Horace Mann School for the Deaf, Boston State Hospital) or in specially designated areas within regular school buildings.

Director of Mainstream and Itinerant Staff (Special Education)

Reports to Assistant Superintendent for Special Education and directs and supervises activities of (1) six special education area supervisors (one assigned to each area) who coordinate special needs children in regular program, (2) itinerant staff who function outside regular schools and special centers by teaching homebound and hospitalized children, and (3) services purchased from agencies outside school system.

Business Manager

Reports to Assistant Superintendent for General Support Services and directs systemwide the business functions of payroll, fiscal accounting, purchasing, and warehousing. Business Manager is responsible for prudent stewardship of all school system funds, ensuring that funds are expended for purposes prescribed in annual approved budget. He is also responsible for designing, implementing, and operating financial reporting system in accordance with information needs of school system.

Director of Plant Operations and Maintenance

Reports to Assistant Superintendent for General Support Services and directs and coordinates activities systemwide of Chief of Plant Operations and Chief of Plant Maintenance and New Construction. Director is responsible for resolving problems dealing with physical facilities of school department, designing and developing improved ways to save dollars and improve quality of custodial and maintenance services, and supporting custodial and maintenance personnel in the six areas.

Director of Food Services

Reports to Assistant Superintendent for General Support Services and is responsible systemwide for supervising and coordinating all school food programs, including menu planning,

food preparation and service, personnel, work schedules, financial controls, reimbursement reports, and budgets. Director is also responsible for setting standards and specifications for purchase of food and equipment, and consulting with architects and kitchen equipment specialists in planning new cafeterias and developing satellite feeding systems.

Director of Transportation

Reports to Assistant Superintendent for General Support Services and directs pupil transportation function. Director is responsible for developing transportation routing plans, obtaining means of transporting pupils by purchasing services and/or equipment, and resolving other operational problems of transportation.

Director of Recruiting, Credentialing, and Examining

Reports to Assistant Superintendent for Personnel Services and is responsible for seeking, receiving, and screening applications for employment for all positions in Boston school system. Director receives applications from teacher candidates, ensures that proper credentials are submitted, arranges for interviews, and calculates point factors for each candidate in accordance with prescribed procedures. In addition, Director recruits non-professional personnel as requested and maintains working relationship with Civil Service Commission. Two supervisors, one for professional and one for non-professional personnel, assist Director.

Director of Personnel Processing and Recordkeeping

Reports to Assistant Superintendent for Personnel and is responsible for processing necessary forms for all new employees and maintaining up-to-date personnel record for each employee.

Director of Professional Personnel Development

Reports to Assistant Superintendent for Personnel and is responsible for arranging staff development courses and workshops at request of area line administrators. This position does not require any support permanent central staff, as all staff development workshops can be provided by ad hoc groups and outside professionals from universities and educational consulting firms.

Director of Federal Programs

Reports to Assistant Superintendent for Instructional Support Services and is responsible for supervision, coordination, proposal submission, and all other matters pertaining to administrative aspects of federally funded programs. A program-supervisor reports to Director of Federal Programs.

Director of Systemwide Curriculum and Special Program Development

Reports to Assistant Superintendent for Instructional Support Services and is responsible for development and direction of programs requiring systemwide coordination and emphasis (e.g., music, vocational education/industrial arts, bilingual education, reading, interscholastic athletics). This unit aids area curriculum coordinators in supporting Headmasters/Principals.

Director of Instructional Media Services

Reports to Assistant Superintendent for Instructional Support Services and is responsible for directing educational media support programs of library services, audio visual, and science center. Each media support program functions as a resource to professional staff throughout school system.

Director of Adult Education, Summer School, and Community Recreation

Reports to Assistant Superintendent for Instructional Support Services and is responsible for directing, coordinating, and staffing adult education, summer school, and community recreation programs. Director coordinates use of facilities and educational equipment and materials with Area Associate Superintendents.

Director of Systemwide Health Services

Reports to Assistant Superintendent for Pupil and Information Services and is responsible for coordination of systemwide pupil health services, including organization and development of plans for administering tuberculosis tests, polio and other vaccinations, required physical examination, etc.

Director of Information Services

Reports to Assistant Superintendent for Pupil and Information Services and is responsible for directing functions of pupil accounting, school publications and information, public relations,

and statistical and reporting services. These functions include tabulation and analysis of characteristics of pupil population, preparation of annual statistical report, preparation of news releases, dissemination of information to public, and preparation of federal, state, and local statistical reports.

Director of Pupil Adjustment and Attendance

Reports to Assistant Superintendent for Pupil and Information Services and is responsible for supporting area coordinators for pupil adjustment and attendance, developing systemwide coordination for these services (including investigation and initiation of new methods and ideas for social services), and organizing training and staff development workshops and sessions in conjunction with Director of Professional Personnel Development.

Director of Testing and Measurement

Reports to Assistant Superintendent for Pupil and Information Services and is responsible for administering and grading systemwide tests to measure pupil achievement and entrance examination for the Boston Latin, Girls Latin, and Boston Technical high schools. Interpretation and analysis of test results are performed by Assistant Superintendent for Planning and Budgeting.

Director of Data Processing Services

Reports to Assistant Superintendent for Planning and Budgeting and is responsible for supervising utilization of computer and related equipment and developing methods to apply electronic data processing to priorities established by Data Processing Steering Committee.

Exhibit 2

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

LISTING OF CURRENT CENTRAL ADMINISTRATIVE POSITIONS

Position	Number
SUPERINTENDENT	1
ADMINISTRATIVE ASSISTANT	4
EXTERNAL ADVISORS	2
ASSOCIATE SUPERINTENDENT	6
CHIEF STRUCTURAL ENGINEER	1
CHIEF PLANT ENGINEER	1
BUSINESS MANAGER	1
ASSISTANT SUPERINTENDENT	6
ADMINISTRATIVE ASSISTANT TO DEPUTY	1
ACTING DIRECTOR-ADULT EDUCATION AND RECREATION	1
DIRECTOR-EDUCATION PUBLICATIONS	1
ACTING DIRECTOR-PHYSICAL EDUCATION	1
ACTING DIRECTOR-CURRICULUM DEVELOPMENT	1
DIRECTOR-STAFF DEVELOPMENT	1
ACTING DIRECTOR-BILINGUAL	1
DIRECTOR-KINDERGARTEN	1
DIRECTOR-FINE ART	1
ACTING DIRECTOR-AUDIO VISUAL	1
DIRECTOR-MUSIC	1
DIRECTOR-SCIENCE	1
LIBRARIAN IN CHARGE-PUPIL LIBRARY	2
DIRECTOR-GUIDANCE	1
ACTING DIRECTOR - EDUCATIONAL INVESTIGATION AND MEASUREMENT	1
ACTING DIRECTOR - PHYSICALLY HANDICAPPED	1
DIRECTOR-PUPIL ADJUSTMENT COUNSELING	1
DIRECTOR-SPECIAL CLASSES	1
ACTING DIRECTOR-SPEECH AND HEARING	1
SUPERVISOR-VISION RESOURCES	1
ACTING TEACHER IN CHARGE - EMOTIONALLY DISTURBED CHILDREN	1
TEACHER IN CHARGE-PERCEPTUALLY HANDICAPPED	1
DIRECTOR-READING	1
HEAD SUPERVISOR-ATTENDANCE	2
DIRECTOR-SAFTEY EDUCATION AND TRANSPORTATION	1
DIRECTOR-SCHOOL HEALTH SERVICE	1
ACTING DIRECTOR-STATISTICS	1
DIRECTOR-TITLE I	1
PERSONNEL ASSISTANTS	2
SENIOR EXAMINER	1
DIRECTOR-TEACHER PLACEMENT	1
DIRECTOR-EDUCATIONAL PLANNING CENTER	1
DIRECTOR-CAREER EDUCATION	1
ACTING DIRECTOR-VOCATIONAL EDUCATION/ INDUSTRIAL ARTS	1
DIRECTOR-HOME ECONOMICS	1
DIRECTOR-BUSINESS EDUCATION	1
DIRECTOR-DISTRIBUTIVE EDUCATION	1
DIRECTOR-DATA PROCESSING CENTER	1
DIRECTOR-CPI (TITLE III)	1
CHIEF-PAYROLL	1
CHIEF-PURCHASING	1
CHIEF-ACCOUNTING	1
DIRECTOR-SCHOOL LUNCHES	1
ATTENDANCE SUPERVISORS*	37
ASSISTANT DIRECTOR-HOME ECONOMICS*	1
ASSISTANT DIRECTOR-CURRICULUM DEVELOPMENT*	1
ASSISTANT DIRECTOR-STAFF DEVELOPMENT*	27
ASSISTANT DIRECTOR-KINDERGARTEN*	1
TEACHER IN CHARGE-"TITLE I" KINDERGARTEN*	1
SUPERVISOR-FINE ART*	8
SUPERVISOR-MUSIC*	9
SUPERVISOR-INSTRUMENTAL PROGRAMS*	1
COORDINATOR-INSTRUMENTAL PROGRAMS*	3
SUPERVISOR-SCIENCE*	2
SCIENCE ADVISORS*	14
ASSOCIATE DIRECTOR-PHYSICAL EDUCATION*	1
SUPERVISOR - PHYSICAL EDUCATION*	5
TECHNICAL INSPECTOR-PLANNING AND ENGINEERING*	40
ASSISTANT CHIEF-PLANT ENGINEER*	5
TOTAL	224

*Represents organizationally lower level positions that have been included on list because they are directly affected by PMM&Co.'s recommendations.

Exhibit 3

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

LISTING OF RECOMMENDED CENTRAL ADMINISTRATIVE POSITIONS

	Number
SUPERINTENDENT	1
ADMINISTRATIVE ASSISTANT TO SUPERINTENDENT	3
EXTERNAL ADVISOR	2
ASSOCIATE SUPERINTENDENT	6
ASSISTANT SUPERINTENDENT	6
ADMINISTRATIVE ASSISTANT TO ASSOCIATE SUPERINTENDENT	6
AREA CURRICULUM COORDINATOR	6
AREA ART COORDINATOR	6
AREA MUSIC COORDINATOR	6
AREA READING COORDINATOR	6
AREA PUPIL ADJUSTMENT AND ATTENDANCE COORDINATOR	6
ATTENDANCE SUPERVISOR	12
AREA PLANT MAINTENANCE INSPECTOR	12
AREA CUSTODIAL SERVICE COORDINATOR	6
DIRECTOR-PROGRAM SUPPORT	1
DIRECTOR-PROGRAM SUPPORT CENTERS	1
DIRECTOR-MAINSTREAM AND ITINERANT STAFF	1
SUPERVISOR-EDUCATIONAL INVESTIGATION AND MEASUREMENT	1
SUPERVISOR-CURRICULUM, METHODS, MATERIAL DEVELOPMENT	1
SPECIAL EDUCATION AREA SUPERVISOR	6
SUPERVISOR-ITINERANT STAFF HOME AND HOSPITAL	1
SUPERVISOR-PURCHASED SERVICES	1
BUSINESS MANAGER	1
DIRECTOR-OPERATIONS AND MAINTENANCE	1
DIRECTOR-FOOD SERVICES	1
DIRECTOR-TRANSPORTATION	1
SUPERVISOR-PAYROLL	1
SUPERVISOR-FISCAL ACCOUNTING	1
SUPERVISOR-PURCHASING	1
CHIEF-OPERATIONS	1
CHIEF-MAINTENANCE AND NEW CONSTRUCTION	1
DIRECTOR-RECRUITING, CREDENTIALING, EXAMINING	1
DIRECTOR-PERSONNEL PROCESSING AND RECORDKEEPING	1
DIRECTOR PROFESSIONAL PERSONNEL DEVELOPMENT	1
SUPERVISOR PROFESSIONAL RECRUITING, CREDENTIALING, EXAMINING	1
SUPERVISOR-NON-PROFESSIONAL RECRUITING, CREDENTIALING, EXAMINING	1
DIRECTOR-FEDERAL PROGRAMS	1
DIRECTOR-SYSTEMWIDE CURRICULUM AND SPECIAL PROGRAM DEVELOPMENT	1
DIRECTOR-INSTRUCTIONAL MEDIA AND MATERIALS	1
DIRECTOR-ADULT EDUCATION, SUMMER SCHOOLS, RECREATION	1
SUPERVISOR-TITLE I	1
SUPERVISOR-OTHER FEDERAL PROGRAMS	1
SUPERVISOR-MUSIC SYSTEM-WIDE	1
SUPERVISOR-VOCATIONAL EDUCATION/INDUSTRIAL ARTS	1
SUPERVISOR-BILINGUAL EDUCATION	1
SUPERVISOR-READING SYSTEM-WIDE	1
SUPERVISOR-INTERSCHOLASTIC ATHLETIC	1
SUPERVISOR-LIBRARY SERVICE	1
SUPERVISOR-AUDIO VISUAL	1
SUPERVISOR-SCIENCE CENTER	1
DIRECTOR-SYSTEM-WIDE HEALTH SERVICE	1
DIRECTOR-INFORMATION SERVICE	1
DIRECTOR-PUPIL ADJUSTMENT AND ATTENDANCE	1
DIRECTOR-TESTING AND MEASUREMENT	1
SUPERVISOR-PUPIL ACCOUNTING	1
SUPERVISOR-SCHOOL PUBLICATION AND INFORMATION	1
SUPERVISOR-PUBLIC RELATIONS	1
SUPERVISOR-STATISTICAL SERVICE AND REPORTING	1
DIRECTOR-DATA PROCESSING CENTER	1
SUPERVISOR CPI-(TITLE III)	1
TOTAL	135

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Superintendent	Superintendent	Superintendent as Chief Executive Officer.
Secretary to School Committee	Secretary to School Committee	Relieve of Civil Service personnel services.
Four (4) Administrative Assistants to Superintendent	Three (3) Administrative Assistants to Superintendent	Eliminate one position. Two positions given specific duties, one remains General Administrative Assistant.
Two (2) External Advisors	Two (2) External Advisors	External Advisors work through Administrative Assistant for Community Affairs and Human Relations.
Associate Superintendent-School Operations		Eliminate position.
Associate Superintendent-Curriculum and Staff Development		Eliminate position.
Associate Superintendent-Special Services		Eliminate position.
Associate Superintendent-Support Services		Eliminate position.

Exhibit 4

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES

EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Associate Superintendent-Personnel	Assistant Superintendent-Personnel	Change position title. Increase job duties to include civil service positions.
Associate Superintendent-Educational Planning		Eliminate position.
Six (6) Assistant (Area) Superintendents	Six (6) Area Associate Superintendents	Upgrade position and change titles and reporting relationships.
	Assistant Superintendent-Special Education	New position - responsible for providing services to special needs children.
	Assistant Superintendent-General Support Services	New position - responsible for business, operations and maintenance, food service, and transportation.
	Assistant Superintendent-Instructional Support Services	New position - responsible for federal programs, systemwide curriculum and special program development, instructional media and materials, adult education, summer school, and community recreation.
	Assistant Superintendent-Pupil and Information Services	New position - responsible for systemwide health services, information services, systemwide pupil adjustment and attendance coordination, and systemwide testing and measurement.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
	Assistant Superintendent-Planning and Budgeting	New position - responsible for data processing, internal management analysis, continuous needs assessment, goal setting and review, annual budgeting, and multi-year financial planning.
Business Manager	Business Manager	Change reporting relationship. Relieve of responsibilities for budget information and food service.
Chief Plant Engineer	Chief of Plant Operations	Change title and reporting relationship.
Chief Structural Engineer	Chief of Maintenance and New Construction	Change title and reporting relationship.
Forty (40) Technical Employees (Inspectors)		Eliminate positions.
	Twelve (12) Area Plant Maintenance Inspectors (2 per area)	New position - responsible for building inspections in areas, reports to Area Associate Superintendents.
Administrative Assistant to Deputy		Eliminate position.
Director-Adult Education and Recreation	Director-Adult Education, Summer Schools, Community Recreation	Reclassify position and change title and reporting relationship.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Director-Science	Supervisor-Science Center	Reclassify position and change title and reporting relationship.
Director-Career Education		Eliminate position.
Director-Business Education		Eliminate position.
Director-Distributive Education		Eliminate position.
Director-Home Economics		Eliminate position.
Director-Vocational Education/ Industrial Arts	Supervisor-Vocational Education/Industrial Arts	Reclassify position and change title and reporting relationship.
Librarian-in-charge-pupil library Librarian-in-charge-administration library	Supervisor-Library Services	Consolidate positions and change title and reporting relationship.
Director-Guidance		Eliminate position.
Director-Education Investigation and Measurement	Supervisor-Education Investigation and Measurement	Reclassify position and change title and reporting relationship.
Director-Instruction of Physically Handicapped		Eliminate position (function to be included in Special Education).

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Director-Education Publications	Supervisor-School Publications and Information	Reclassify position and change title and reporting relationship.
Director-Physical Education	Supervisor-Interscholastic Athletics	Reclassify position and change title and reporting relationship.
Director-Curriculum Development		Eliminate position.
	Director-Systemwide Curriculum and Special Program Development	New position.
Twenty-seven (27) Assistant Directors Staff Development		Eliminate positions.
Director-Bilingual Education	Supervisor-Bilingual Education	Reclassify position and change title and reporting relationship.
Director-Kindergarten		Eliminate position.
Director-Fine Arts		Eliminate position.
Director-Audio Visual	Supervisor-Audio Visual	Reclassify position and change title and reporting relationship.
Director-Music	Supervisor-Music	Reclassify position and change title and reporting relationship.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES

EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Thirty seven (37) Attendance Supervisors	Twelve (12) Area Attendance Supervisors (average of 2 per area)	Replace thirty-seven (37) existing positions with twelve (12) new positions to serve areas. Change reporting relationships.
Director-Pupil Adjustment Counseling Two (2) Head Supervisors of Attendance	Director-Pupil Adjustment and Attendance	Consolidate positions and change title and reporting relationships.
	Director-Testing and Measurement	New position reporting to Assistant Superintendent for Pupil and Information Services.
Director-Special Classes		Eliminate position (function to be included in Special Education).
Director-Speech and Hearing		Eliminate position (function to be included in Special Education).
Supervisor-Vision Resources		Eliminate position (function to be included in Special Education).
Teacher-in-charge-Emotionally Disturbed		Eliminate position (function to be included in Special Education).
Teacher-in-charge-Perceptually Handicapped		Eliminate position (function to be included in Special Education).
Principal-Horace Mann School for Deaf	Principal-Horace Mann School for Deaf	Change reporting relationship.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Director-Reading	Supervisor-Reading	Reclassify position and change title and reporting relationship.
Director-Safety Education and Transportation	Director-Transportation	Reclassify position and change title and reporting relationship.
Director-School Health Services	Director-Systemwide Health Services	Change title and reporting relationship.
Director-Statistics	Supervisor-Statistical Service and Reporting	Change title and reporting relationship.
Director-Title I	Supervisor-Title I	Change title and reporting relationship.
Principal-English Language Center	Principal-English Language Center	Change reporting relationship.
Two (2) Personnel Assistants		Eliminate positions.
Deputy Business Manager	Supervisor-Fiscal Accounting	Change title to reflect primary job responsibilities.
Chief-Payroll	Supervisor-Payroll	Change title.
Chief-Purchasing	Supervisor-Purchasing	Change title.
Director-School Lunches	Director-Food Services	Change title and reporting relationship.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
Senior Examiner	Director-Recruiting, Credentialing, and Examining	Reclassify position and change title and reporting relationship.
Director-Teacher Placement		Eliminate position.
Director-Educational Planning Center		Eliminate position.
Director-Data Processing Center	Director-Data Processing Services	Change reporting relationship.
Director(s)-Title III Programs	Supervisor(s)-Other Federal Programs	Reclassify position and change title.
	Director-Plant Operations and Maintenance	New position.
	Director-Personnel Processing and Recordkeeping	New position.
	Supervisor-Professional Personnel	New position.
	Supervisor-Non-Professional Personnel	New position.
	Director-Federal Programs	New position.
	Director-Instructional Media and Materials Services	New position.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES		
EXISTING	RECOMMENDED	RECOMMENDED CHANGES
	Director-Information Services	New position.
	Supervisor-Pupil Accounting	New position.
	Supervisor-Public Relations	New position.
Five (5) Assistant Chief Plant Engineers	Six (6) Area Coordinators of Custodial Services	Change title and reporting relationships.
	Six (6) Area Curriculum Coordinators	New positions.
	Six (6) Area Pupil Adjustment and Attendance Coordinators	New positions.
	Six (6) Administrative Assistants to Area Associate Superintendents	New positions.
Nine (9) Supervisors-Music	Six (6) Area Music Coordinators	Change title and reporting relationships.
Eight (8) Supervisors-Fine Art	Six (6) Area Art Coordinators	Change title and reporting relationships.
	Six (6) Area Reading Coordinators	New positions.
	Director-Program Support	New position.

SUMMARY DESCRIPTION OF CENTRAL ADMINISTRATIVE ORGANIZATIONAL CHANGES (CONTINUED)

POSITION TITLES

EXISTING	RECOMMENDED	RECOMMENDED CHANGES
	Director-Boston Program Centers	New position.
	Director-Mainstream and Itinerant Staff	New position.
	Supervisor-Curriculum Methods and Materials Development	New position.
	Supervisor-Boston State Hospital	New position.
	Supervisor-Area Program Centers	New position.
	Six (6) Special Education Area Supervisors	New positions.
	Supervisor-Itinerent Staff Home and Hospital	New position.
	Supervisor-Purchased Services	New position.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

IMPLEMENTATION PLAN

TASK	RESPONSIBLE POSITION	TARGET DATE
1. Organize for Implementation.		
- Select implementation task force consisting of four or five key personnel.	Superintendent	September 1974
- Familiarize these personnel with details of recommended organization chart and functional descriptions.	Task Force	September 1974
- Modify chart and descriptions where necessary.	Task Force	Sept./Oct. 1974
- Present organizational modifications to School Committee for approval.	Superintendent	October 1974
2. Select Area Associate and Assistant Superintendents.		
- Identify job qualifications based on position requirements.	Task Force	October 1974
- Prepare inventory of most qualified management personnel in system.	Task Force	October 1974
- Identify personnel with positions, given existing legal and contractual agreements with present staff.	Task Force	October 1974
- Select most qualified person for each position.	Superintendent	October 1974
3. Submit nominees to School Committee for approval.	Superintendent	November 1974
4. Announce appointments to School Department and community.	School Committee	November 1974
5. Disband Task Force, Create Superintendents' Cabinet (composed of Associate and Assistant Superintendents).	Superintendent	November 1974

Exhibit 5

IMPLEMENTATION PLAN (CONTINUED)

TASK	RESPONSIBLE POSITION	TARGET DATE
6. Request Cabinet to recommend persons to fill the following positions in their respective areas of responsibilities. - Directors - Business Manager - Supervisors - Coordinators - Inspectors - Administrative Assistants	Superintendent	December 1974
7. Select persons for key administrative positions.	Area Associate and Assistant Superintendents	Dec. 1974/ Jan. 1975
8. Submit personnel recommendations to Superintendent for review and approval.	Area Associate and Assistant Superintendents	January 1975
9. Submit nominees to School Committee for approval.	Superintendent	February 1975
10. Announce appointments to School Department and community.	School Committee	February 1975
11. Create temporary positions for excess central administrative staff not awarded specific appointments.		
- Identify persons not assigned to recommended positions.	Cabinet	February 1975
- Review each person's qualifications and capabilities.	Cabinet	February 1975
- Assign individuals to temporary jobs, with primary emphasis on area positions.	Superintendent	February 1975
12. Submit assignments of personnel to temporary positions to School Committee for approval.	Superintendent	March 1975

TASK	RESPONSIBLE POSITION	TARGET DATE
13. Announce reassignments to all school personnel.	School Committee	April 1975
14. Implement recommended organization.	Superintendent	July 1, 1975

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

Management Study of Central Administration Questionnaire

Peat, Marwick, Mitchell & Co. (PMM&Co.) has prepared the attached questionnaire as part of its management study of the Boston School system. The questionnaire will be utilized by PMM&Co. to better understand the administrative organization and management process. The information will also aid PMM&Co. in structuring subsequent interviews with School Department personnel.

Please complete the questionnaire and return it directly to PMM&Co. in the preaddressed envelope on or before February 6, 1974.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

Management Study of Central Administration Questionnaire

Department_____ Date_____

Name of
Employee_____ Title of Position_____

Name of
Immediate Supervisor_____ Title of Position_____

If space provided on the questionnaire is not sufficient, please attach additional sheets

A. DESCRIPTION OF THE DUTIES OF YOUR POSITION - List the specific duties of your position, starting in each category with what you consider the most important ones. If there is a published job description for your position, please attach a copy in addition to filling out the form.

1. What is the general purpose of your work?

_____

_____

_____

_____

_____

2. How many years have you been with the Boston School system?_____

_____

How many years have you been in your current position?_____

_____

3. Has your job assignment changed significantly this year? If so, please explain.

_____

_____

_____

4. Daily duties (in answering this question, be sure to include all those duties in your daily routine)

Duties	Approximate Hours per Week

5. Regular, periodic duties (weekly, monthly, etc.)

Duties	Approximate Hours per Week

6. Occasional duties at irregular intervals.

Duties	Approximate Hours per Week

7. Difficulty: What in your opinion, is the most difficult feature of your work?

8. What are the normal working hours of your job?

9. What are the number of working days in your contract/appointment?

10. List the job titles and the number of such employees in each category who report directly to you in the performance of their duties.

Job Title	Number

11. List the title and number of employees in each category who report to you through some other Administrative person. Indicate the title of the person through whom such employees report.

Title	Number	Title of Intermediary Person

12. Indicate the name and title of the person(s) you most frequently communicate with in performing your duties and making or influencing decisions. Also show the major purpose of consultations.

Name	Title	Purpose

B. EDUCATIONAL REQUIREMENTS OF YOUR POSITION:

State what you think is required, not your own education. (indicate by check) ✓

1. [ ] High School Graduation
2. [ ] 1-2 yrs. Business School
3. [ ] Partial College 1-2 yrs.
4. [ ] College Graduate - Indicate Field _____
5. [ ] Other Advanced - Indicate _____

C. SPECIAL REQUIREMENTS:

State any licenses, certificates or registrations required for your work (other than eduction degrees).

_____

_____

D. EQUIPMENT USED

Does the performance of the work of your position require the use of any machines or equipment? If yes, complete the following.

Yes [ ] No [ ]

[ ] Occasional [ ] Frequent [ ] Regular

_____
Type of Equipment

E. PHYSICAL AND ENVIRONMENTAL DEMANDS:

1. Are there any unusual physical requirements for this position? If so, please explain. Yes ☐ No ☐

2. Are there any unusual environmental requirements for this position? If so, please explain. Yes ☐ No ☐

F. ORGANIZATION

1. Describe the strengths of the organization structure.

2. Describe the weaknesses of the organization structure.

3. Define the degree of authority or responsibility you have in your present position regarding each of the following administrative activities.

a. Purchasing

b. Personnel

. Hiring

. Firing

. Promotion

. Salary Increases

c. Approval Authority over the following:

. Payment of vendor invoices and claims

. Equipment and Capital Purchases

. Budget Modifications

4. Do you have any recommendations for improving the organization?

G. COMMUNICATION

1. Do you serve on any committees? Which ones? How do they function?

2. Define and evaluate the communications process from your position to the upper management levels (give examples).

3. Define and evaluate the communications process from upper management levels to your position (give examples).

4. Specific coordination activities and problems.

a. With which departments or functions must you coordinate your department work?

_____

_____

b. How do you accomplish this coordination?

_____

_____

c. Do you ever encounter any problems in this coordination? If so, explain. Yes ☐ No ☐

_____

5. Describe the kinds of information you receive to aid you in making decisions. Attach copies of management reports that you receive and/or issue to others.

_____

_____

_____

_____

6. If the information that you are receiving is not appropriate for making proper decisions, please indicate what information is needed.

_____

_____

_____

_____

_____

_____

7. Indicate those agencies and/or persons outside the Boston School Department which you are required to communicate with in performing your job functions.

Title of Agency or Person	Nature and Purpose/Evaluation of Process

H. BUDGETING

1. Describe explicitly your participation in preparing the annual budget.

2. List the expenditure categories and related dollars for which you are responsible.

Expenditure/Category	Amount
Total	$

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

INTERVIEWS CONDUCTED BY PMM&CO.

Mr. John J. Kerrigan	School Committee Chairman
Mr. Paul R. Tierney	School Committee Member
Mr. Paul Ellison	School Committee Member
Ms. Kathleen Sullivan	School Committee Member
Mr. Edward J. Winter	Secretary to School Committee
Dr. William J. Leary	Superintendent
Mr. Herbert C. Hambelton	Administrative Assistant to Superintendent
Dr. Peter P. Horoschak	Administrative Assistant to Superintendent
Mr. John M. Halloran	Administrative Assistant to Superintendent
Mr. Edward C. Lambert	Acting Administrative Assistant to Superintendent
Mr. Dean S. Yarbrough	External Advisor
Ms. Carmen C. Necheles	External Advisor
Mr. Leo J. Burke	Business Manager
Mr. Charles W. Leftwich	Associate Superintendent
Mr. Paul A. Kennedy	Associate Superintendent
Mr. John J. Kelly	Associate Superintendent
Dr. Alice F. Casey	Associate Superintendent
Ms. Marion J. Fahey	Associate Superintendent
Mr. William J. Harrison	Associate Superintendent
Mr. Peter J. Ingeneri	Assistant Superintendent
Dr. Bernard H. Shulman	Assistant Superintendent
Mr. Rollins Griffith	Assistant Superintendent
Mr. Leo M. Howard	Assistant Superintendent
Ms. Mary E. Martin	Assistant Superintendent
Mr. John J. McGourty	Assistant Superintendent
Mr. Charles Cherry, Jr.	Principal Account Clerk - Payroll
Ms. Mary E. McHugh	Head Buyer
Mr. John Reardon	Accountant - Invoice Audit
Mr. Angus J. Glora	Chief Storekeeper
Mr. Ronan J. Fitzpatrick	Senior Accountant
Ms. Kathryn M. Brophy	Director School Lunches
Mr. James J. O'Keefe	Deputy Business Manager
Mr. Joseph F. Carey	Director Educational Planning Center
Mr. Thomas B. McAullife	Director Career Education
Mr. Aurelia M. Kelley	Director Home Economics
Mr. Robert F. Buck	Director Business Education
Mr. Edward B. Leach	Director Distributive Education
Mr. James W. Dailey	Director Data Processing Center
Ms. Ann M. Foley	Director CPI (Title III)
Mr. John J. Coakley	Associate Director - Educational Planning Center
Mr. Robert L. Murray	Associate Director Educational Planning Center
Mr. John R. Golner	Assistant Director Educational Planning Center

Mr. Stephen C. McKinney	Educational Specialist
Mr. Raymond L. Shaw	Personnel Assistant
Mr. Frank A. Hurley	Personnel Assistant
Ms. Mary M. Doyle	Senior Examiner
Ms. Mary T. Sullivan	Director Teacher Placement
Mr. Daniel E. O'Connell	Acting Director Curriculum Development
Ms. Gloria C. Deangelis	Director Staff Development
Ms. Martha Haas	Acting Director Bi-Lingual Education
Ms. Frances G. Condon	Director Kindergarten
Ms. Elizabeth H. Gilligan	Director Fine Arts
Mr. Warren J. Moran	Acting Director Audio Visual
Mr. Peter G. Siragusa	Director Music
Mr. John A. Tyrell	Director Science
Mr. Maurice P. Downey	Director Guidance
Ms. Anarita K. Murtagh	Acting Director Instruction Physical Handicapped
Ms. Katherine H. McLeod	Director Pupil Adjustment Counseling
Mr. Vincent Connors	Director Special Classes
Ms. Pauline Ehrlich	Acting Director Speech and Hearing
Ms. Mary M. Keefe	Supervisor Vision Resources
Ms. Carmela E. Conroy	Assistant Director Ed. Inv. and Meas.
Ms. Marie T. Hayes	Director Reading
Mr. Charles M. Parlon	Head Supervisor Attendance
Mr. John M. Fitzgerald	Head Supervisor Attendance
Mr. Henry J. Hurley	Acting Director Safety Education and Transportation
Dr. Richard J. Gorman	Director School Health Services
Mr. Victor A. McInnis	Acting Director Statistics
Mr. Daniel S. Coughlin	Director Title I
Mr. William J. Mallen	Acting Principal English Language Center
Mr. Robert V. McCabe	Administrative Assistant to Deputy Superintendent
Mr. Fredrick J. Gillis	Acting Director Adult Education and Recreation
Mr. Ronald P. Johnson	Director Educational Publication
Mr. Thomas E. Moran	Acting Director Physical Education
Mr. John J. Doherty	Chief Plant Engineer
Mr. Anthony L. Galeota	Chief Structural Engineer
Representative Teacher Group	
Representative Head Master/ Principal Group	
Representative Assistant Principal Group	
Representative Parent Group	
Dr. Gregory Anrig	Massachusetts Commissioner of Education
Dr. Joseph M. Cronin	Massachusetts Secretary of Education
Mr. Robert Schwartz	Office of the Mayor

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MANAGEMENT STUDY OF THE CENTRAL ADMINISTRATION

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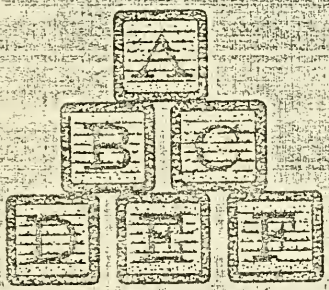
PART II

ANALYSIS OF SELECTED OPERATING SYSTEMS



PREPARED FOR

THE SCHOOL COMMITTEE
OF THE
CITY OF BOSTON

NOVEMBER 1974

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The School Committee of
The City of Boston
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Peat, Marwick, Mitchell & Co. (PMM&Co.) has completed its management study of the central administration of the Boston Public Schools. This report, Part II, details PMM&Co.'s findings, conclusions, and recommendations relating to the improvement of selected operating, budget formulation, and reporting systems. Part I of this two-part study, which describes PMM&Co.'s recommendations for improving the organizational structure of the central administration, has been issued under separate cover.

Each chapter in this report covers one of the selected systems (e.g., information processing, food service) reviewed during the conduct of the study. A description of the existing system is followed by PMM&Co.'s specific conclusions and recommendations for improvement.

PMM&Co.'s major recommendations can be summarized as follows.

INFORMATION PROCESSING

- Have Data Processing Department report to Assistant Superintendent for Planning and Budgeting.
- Reorganize data processing steering committee to enable it to guide data processing planning and assist in assigning priorities.
- Appoint curriculum evaluation group to establish scope and objectives of computer-based instruction.

. Strengthen controls over data processing operation:

  - arrange for off-site vault storage of master files;

  - improve physical security of department by securing doors and installing intercom system; and

  - initiate annual internal audit of Data Processing Department.

. Assemble computer standards manual.

. File program documentation in locked cabinets.

. Reduce overtime pay for computer operations by establishing additional operator position.

. Meet with City Hall computer consolidation group to obtain definitive answers to critical questions before attempting to plan the size and responsibilities of school system data processing for next two to five years.

. Retain systems analysis and programming functions, within constraints of consolidation, in the school system to respond on a more timely basis to school information needs and systems changes and implementation.

. Begin developing plan for integrated management information system.

. Develop data components modularly (i.e., on stand-alone basis) so that each system is usable immediately.

. Implement financial reporting system as practical first step in improving flow of financial and budgeting data to school management.

- Issue financial reports monthly.

- Distribute reports based on information needs.

- Prepare procedures manual for financial accounting and reporting to clarify work assignments and required tasks.

- Initiate process of forms review and control to eliminate excess paperwork and to obtain needed data.

PERSONNEL ADMINISTRATION

- Undertake personnel compensation study immediately to develop uniform, equitable position classifications and compensation levels that account for individual performance and job demands.

- Decentralize substitute teacher placement to school buildings to personalize contact between schools and substitutes and to eliminate need for central office staff to handle this function.

- Eliminate maintenance of two personnel files by expanding computerized file to contain all data on manual file.

- Institute input verification controls to improve accuracy and reliability of computerized file.

- Maintain manual personnel folders containing confidential employee information.

- Prepare eligibility list for teacher applications on School Department's computer to reduce clerical work effort.

PLANT OPERATIONS AND MAINTENANCE

- Conduct objective study to determine economic and performance feasibility of establishing in-house maintenance staff.

- Initiate preventive maintenance program to reduce crisis maintenance and better plan for care of facilities and equipment.

- Submit all maintenance programs and plans to Superintendent for approval.

- Review, update, and select for implementation many of the recommendations from the 1970 study of the Department of Planning and Engineering that have not been implemented.

- Purchase all custodial supplies centrally and deliver goods on scheduled basis through trucking facilities at Materials Distribution Center to control inventory levels better and to reduce spoilage.

- Conduct custodial staffing needs analysis to determine required number of persons in each school building.

PURCHASING AND MATERIALS DISTRIBUTION

- Utilize seven-part purchase order form to improve order processing.

- Undertake more in-depth analysis of receiving/warehousing function before School Department formalizes new decentralized receiving system.

- Require submission of all vendor invoices directly to Business Office to eliminate duplicate processing and minimize errors.

- Develop specific truck delivery routes to maximize equipment and personnel utilization and to increase reliability and timeliness of deliveries.

- Develop inventory control system to control inventory on hand and highlight costly problems in materials management.

- Modify informal bid solicitation requirement on purchases from $100 to $500 to conform with city procedures.

- Update procedures manual for purchasing and delivery to aid personnel in performing required tasks.

- Redeem record retention period to three years for purchase orders.

FOOD SERVICE

- Prepare uniform menus centrally on five-week seasonal cycle to permit procurement of large amounts of similar food at quantity discounts.

- Modify food service worker salary structures so that employees are paid for 40 instead of 52 weeks, the time actually worked.

- Reduce full-time food service employees working in schools from an 8 to 7 hour day to improve efficiency.

- Reduce overtime pay for computer operations by establishing additional operator position.

- Prepare eligibility list for teacher applications on School Department's computer to reduce clerical work effort.

- Prepare uniform menus centrally on five-week seasonal cycle to permit procurement of large amounts of similar food at quantity discounts.

- Modify food service worker salary structures so that employees are paid for 40 instead of 52 weeks, the time actually worked.

- Reduce full-time food service employees working in schools from an 8 to 7 hour day to improve efficiency.

- Petition Massachusetts Department of School Lunches to increase type "A" lunch reimbursement to $.45.

Similarly, the report includes other recommendations for improvement (e.g., increase informal bid solicitation requirement to $500, tighten food specifications and increase testing, eliminate maintenance of two personnel files) which contain less definable opportunities for cost reduction. The extent of such savings is therefore less apparent and cannot be judged until the school system has implemented the recommendations.

* * * * *

We wish to thank the members of the Boston school system for providing PMM&Co. with valuable information and insights and for extending the highest level of cooperation and courtesy during the conduct of this study.

Very truly yours,

Peat Marwick Mitchell & Co.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

MANAGEMENT STUDY OF THE CENTRAL ADMINISTRATION

PART II

ANALYSIS OF SELECTED OPERATING SYSTEMS

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. Test scoring of examinations for:

- achievement;
- intelligence; and
- high school entrance.

. Personnel listings, using a tape record of all permanent and provisional personnel (approximately 6,000).

. Department reports of materials, students, tests, enrollment, and attendance, and requisitions for:

- Audio-visual;
- Science;
- Neighborhood Youth Corps;
- Title I;
- Guidance;
- Educational Testing and Measurement;
- Attendance;
- Curriculum Development;
- Bilingual Education; and
- Educational Planning Center.

. Business Manager's office, including accountings for:

- budget;
- requisitions; and
- equipment inventory.

The Data Processing Department also processes computer programs for classes at Boston Technical High School.

PLANNING AND DIRECTION

Appropriate use of data processing is critical to an organization as complex as the Boston school system. This is particularly true in times of increasing demand for service and strict budget control. The direction of future developments should therefore reflect the needs of the entire school system and establish priorities among competing claims for service accordingly.

New Projects

The following projects are under development or active consideration by the Data Processing Department for fiscal year 1975:

- Redesign and reprogramming of major systems (aided by consultants funded by City Hall) to be fully compatible with new computer system. This project is under way, with the bulk of the department's resources committed.

- Computer-based recording and selective reporting of test results.

- Identification of "special needs" (Chapter 766) students in the pupil master file.

- Maintenance of complete pupil census (in response to Chapter 72), including approximately 30,000 pupils not attending public schools.

- Generation of additional statistical reports on the computer, provided that data have been collected and adequate lead time is provided.

Direction

Direction is usually provided to a data processing department through two approaches:

- user departments proposing projects, which management then evaluates, decides upon, and assigns priorities to; and

- short-term requests for reporting of data already collected, provided that these reports do not significantly interrupt longer term projects.

Planning for the Boston Public Schools' Data Processing Department is characterized by:

- frequent, but not universal, involvement in departmental discussions of problems with potential data processing impact; but

- lack of centralized priority setting by school system management among the many projects competing for Data Processing's limited resources.

Problem discussions are supplemented by teacher/coordinators who provide a processing interface with the schools and by the Data Processing Director's personal contacts with Principals/Headmasters. However, in lieu of senior school system direction, the Data Processing Director must personally decide priorities among projects promoted personally by Associate and Assistant Superintendents, School Committee members, and other department directors.

To resolve this problem, PMM&Co. recommends the following:

- The Data Processing Department should report to the Assistant Superintendent for Planning and Budgeting (see recommended organization). This realignment will provide a systemwide perspective to data processing utilization, avoid undue emphasis of one support area over others, and encourage the integration of operating data from the various support systems (e.g., financial, pupils, programs) at a systemwide level.

- The data processing steering committee should be reorganized to provide guidance to data processing planning, analyze proposed projects, and establish priorities. This committee should communicate user concerns or satisfaction with data processing performance. The following positions are suggested for inclusion on this steering committee: two Area Associate Superintendents and the Assistant Superintendents for:

    - Planning and Budgeting (Committee Chairman);
    - General Support Services;
    - Personnel Services;
    - Instructional Support Services;
    - Pupil and Information Services; and
    - Special Education.

Data Processing Education

Training in data processing-related skills involves several other areas of responsibility within the school system (e.g., electronics, keypunching). One area of direct involvement for the Data Processing Department is computer-based problem solving.

Under the supervision of the Data Processing Director, four small computers have been installed to support on-line terminals for computer language instruction at eight high schools. In addition, the department's administrative computer supports computer language instruction at Boston Technical High School.

No computer language instruction is provided below high school level. Further, the possible consolidation of the school system data center with City Hall's computer operation highlights the uncertainty of future support and direction for this language instruction.

PMM&Co. recommends that a curriculum evaluation group be appointed to resolve the following questions regarding computer-based instruction:

. Is the current approach to instruction effective?

. If the program is approved or expanded, will the source of future computer support (including availability of instructional program libraries) be by means of:

  - additional small computers;
  - terminal network tied to dedicated instructional computer; or
  - larger administrative computer (school system or City Hall) providing terminal support?

. Is it feasible or worthwhile to extend data processing instruction to grades lower than high school?

. Who should assume long term responsibility for instructional staffing, support, and evaluation?

DATA PROCESSING OPERATIONS

PMM&Co. reviewed controls over systems development and computer operations, including the following areas:

. computer operations;
. security and back-up;
. vendor support; and
. systems and programming.

Based on this review, PMM&Co. developed the following recommendations to strengthen control over data processing operations:

. Back-Up File Storage - The Data Processing Department maintains automated files (e.g. student grade reports, statistical data, achievement tests, permanent and provisional personnel) at the data center, with only a fireproof safe for protecting master files.

PMM&Co. recommends that the department arrange for off-site vault storage of its master files, with scheduled rotation off-site (e.g., weekly) of updated files. This off-site storage will enable the department to recover from any serious loss of programs and/or data center due to operator error, fire, or other disaster.

. Physical Access - Unrestricted access to the Data Processing Department and the computer room is possible through both the exterior Boston Technical High School and interior department doors. Programmers have unrestricted access to the computer room. Furthermore, current layout requires that all visitors to the Director's office pass through the computer room.

PMM&Co. recommends that the physical security of the department be improved by:

- securing the exterior door and installing an intercom system to identify visitors;

- installing a "dutch door" at the entrance to the computer room, permitting visitors to be viewed and input and output to be transferred easily; and

- restricting programmers' access to the computer room to reduce the possibility of unauthorized access to the data files.

. Internal Audit - The Data Processing Department is not audited for adequacy of controls by any agency of the school system or the City of Boston.

PMM&Co. recommends that an internal, annual review of data processing operations be conducted by the school system or city to assess proper functioning and controls. This activity could fall under the Management and Financial Audit function shown reporting to the School Committee on the recommended organization chart.

. Standards - Redesign and reprogramming of current systems for the new IBM S/370 computer is the Data Processing Department's major project. This project involves a new programming language, new designs, and new programming techniques. A manual of standard techniques has not yet been developed for the new programming language. Standards of documentation for the old programs had been left to the judgment of individual programmers.

  PMM&Co. recommends that a standards manual be assembled, disseminated, and enforced to ensure the quality, maintainability, and efficiency of the redesigned systems. This manual should include standards for:

  - design approaches and programming techniques;
  - systems and programming documentation; and
  - operator and user manuals.

  Consistent standards of design and programming are critical to the possible transfer of school system applications to an upgraded, consolidated computer operation.

. Program Security - Computer operators currently have access to details of program documentation. Such access provides unnecessary exposure to program and data file integrity.

  PMM&Co. recommends that program documentation be closely controlled and filed in locked cabinets.

. Second Shift Operations - Approximately $30,000 has been expended in overtime pay this year, primarily for extra shift computer operators. Operator positions are only authorized for one daytime shift.

  PMM&Co. recommends that an evening operator position be authorized to reduce these overtime expenditures, provide a more even level of service, and reduce the overtime performed by regular operators and programmers.

CONSOLIDATION

The City of Boston is considering consolidating several city computer operations, possibly including City Hall, Police, Library, School, and Hospital operations. Proper planning of the school system's Data Processing Department requires that questions concerning several related areas be clarified. This is particularly true in view of the delay of at least one year from the conversion date originally proposed (January 1, 1974).

Among the questions to be resolved for adequate planning are the following:

- Will the entire data processing function (i.e., data preparation, computer processing, systems analysis, and programming) be consolidated, or only data preparation and processing, with analysis and programming capability retained at the school system level?

- Will the capabilities of the school system's Data Processing Department be enhanced by applying savings from consolidated operations to expand the department's analysis and programming capabilities?

- Will salary levels of the various computer departments involved be aligned to avoid potential morale and even retention problems?

- Has the privacy problem of having the city's computerized police, hospital, and school records stored in the same location and processed on the same computer been addressed?

- Should current reprograming of school application systems be delayed until consolidation is definitely decided, to avoid the extra expense of reprogramming to convert from the school's IBM Disk Operating System to City Hall's IBM Operating System?

The school system should meet with the City Hall consolidation group and obtain definitive answers to these questions before planning the scope and responsibility for school system data processing for the next two to five fiscal years.

PMM&Co. assumes that the consolidation study has already addressed the problems of:

- data security and back-up procedures (for computer and files);
- physical facilities for equipment and staff;
- special systems programming support staff to aid in the conversion of other computers to City Hall's operation; and
- adequate computer capacity to meet the special scheduling demands of each group of users.

PMM&Co. recommends that, within the constraints of the overall consolidation plan, the system analysis and programming functions be retained within the school system. This will permit the continued development of systems expertise in school management, operations, and programs. Retention of systems analysis and programming within the school system will also encourage more timely response to school requests for new reports, changes to existing systems, and development of new information systems.

Planning for management information system development will be seriously hindered until certain questions regarding possible data processing consolidation are resolved. The areas of systems analysis responsibility, available hardware, and data management software are critical to the development of a realistic, phased plan for a school system management information system.

MANAGEMENT INFORMATION SYSTEM

The development and operation of a computerized, integrated management information system (MIS) would serve as a critical support facility for the school system and be of continuing use to administrators, public officials, planners, and other government agencies.

Definition

An educational management information system should contain interrelated data regarding:

- pupils;
- programs;
- staff; and
- finances.

To be effective, an educational MIS must:

- reasonably interrelate the various data groups;
- be maintained with accurate, timely data from operating departments; and
- respond to new report requests with a minimum of new programming or file restructuring.

Current Status

The Data Processing Department maintains the following files, which form the school system's current unintegrated information base:

- Pupils
  - name, number, address, telephone number, geo-code;
  - parent/guardian, home language;
  - date of birth, sex, race;
  - school, date and type of entry, school of original entry, year of graduation, last Boston school attended, withdrawal date and type;
  - homeroom, curriculum, diploma credit, current year's courses/sections, teacher, study section;

- school counselor, test scores for current year, conduct and effort;

- current year's grades by course and attendance;

- next year's course selections; and

- next year's sections, homeroom, school.

. Programs

- course title, credits, teacher; and

- school, room, section, day/period, seats remaining, restrictions on assignments.

. Staff

- name, address, job title;

- date of birth, social security number, race, sex;

- status (permanent/provision), active/inactive/ on leave, tenured, date initially employed; and

- course area, highest educational level, school/ department assignments.

This automated staff file does not contain information concerning academic background nor does it maintain cross-references to payroll or fringe benefit information (see Personnel section of this report).

. Finances - Only limited processing of purchase orders and invoices is currently performed by the school system computer, with all other fiscal processing, including payroll, performed by the City Hall computer operation. Consolidation of the school's computer operation with City Hall may eliminate this limited fiscal processing by the school's computer. The fiscal data maintained at City Hall are not linked to any of the automated student, program, or staff files on the school computer.

Approach to MIS

The school system should begin developing a plan for an integrated management information system for the long term improvement of management, planning, and operations. To ensure the success of this significant undertaking, two guidelines should be closely followed:

- A formalized, clearly defined planning effort should precede actual development. This planning phase should address the scope, uses, general structure, and practical problems of data and staff support for an MIS, as well as establish formal guidelines for development efforts.

- Component systems should be developed modularly (i.e., on a stand-alone basis) so that each is usable as developed. A multi-year development effort for a "total system" that promises few benefits until completely implemented must be avoided. The requirement for immediate utility will provide incentive for accurate maintenance of data, while controlling development costs by relating them to an identifiable use. One of the major planning tasks is to define an overall design structure that permits the sequential development and integration of these modular systems.

Planning Phase

The objective of the MIS planning phase should be to define the structure and guidelines for MIS:

- organization (management and staff);

- system design and interrelationship of subsystems;

- priorities; and

- support, including hardware, vendor software, and data maintenance.

To accomplish these objectives, the planning phase should include the following tasks:

- Define the community of potential users and their general types of information requirements.

- Define the initial MIS data contents and major interrelationships to be maintained (i.e. files, not reports).

- Define the requirements for data management computer software, in view of these interrelationships and the assumption that new data elements will be defined and added once the system is operational.

- Organize a steering committee to oversee and provide ongoing direction to MIS development.

- Establish priorities for system development, with particular attention to the practical maintenance of up-to-date, accurate data in the system. PMM&Co. recommends that the school system designate financial reporting as a priority, as presented in detail in the following section.

- Define responsibility for developing standards for system and programming development, to ensure the compatibility of these sequentially developed systems.

- Define a project reporting mechanism to assist the school system and steering committee in controlling the direction, progress, and cost of MIS development.

A PRACTICAL FIRST STEP

The implementation of a comprehensive educational management information system will require a substantial commitment of personnel, resources, and dollars. Considering the present fragmentation of data files, the potential consolidation of several city computer operations, and the more immediate need to improve the flow of financial and budgeting information to school management and the school committee, PMM&Co. recommends that the Boston Public Schools implement the financial reporting system discussed in Chapter III of this report as a practical first step. This system should provide timely and useful financial and budgetary data to school personnel.

The financial information system should be regarded as a part of an MIS, but should be developed modularly (i.e., on stand-alone basis) to enable the school system to use it immediately.

Recommended Implementation Plan

The major steps the School Department should undertake in implementing the financial reporting system are listed below. The plan assumes implementation will begin in January 1975, with the financial reports being distributed to management for the period ending no later than March 1976. It is also assumed that the report recipients will parallel PMM&Co.'s distribution recommendations, as discussed in chapter III of this report.

	Task	Responsible Position	*Target Date
1.	Designate individual responsible for implementing financial reporting system (either Assistant Superintendent for Planning and Budgeting or his designated representative).	Superintendent	January 1975
2.	Review PMM&Co.'s recommended financial report formats with selected school administrators (e.g. Business Manager, Area Associate Superintendents - see chapter III), and modify if necessary. Specific attention should be directed to deciding the actual expenditure accounts used, based on the school system's chart of accounts and level of detail needed.	Assistant Superintendent for Planning and Budgeting	January 1975
3.	Review reporting requirements with Director of Data Processing Services.	Assistant Superintendent for Planning and Budgeting	January 1975
4.	Review PMM&Co.'s recommended report distribution and frequency with selected school administrators and modify if necessary.	Assistant Superintendent for Planning and Budgeting	January 1975

*Titles of positions are based on recommended organization contained in Part I of PMM&Co.'s report.

	Task	Responsible Position	Target Da
5.	Present report formats, distribution, and frequency to Superintendent for approval.	Assistant Superintendent for Planning and Budgeting	January 197
6.	Present report formats, distribution, and frequency to School Committee for approval.	Superintendent	February 197
7.	Define financial information system data requirements and major interrelationships for other information systems that will be developed subsequently.	Director-Data Processing	March 1975
8.	Complete overall financial system design, including review of available financial system "packages" and consideration of possible use of data base management system.	Director	June 1975
9.	Present system plan to Assistant Superintendent for approval. This system plan should include implementation requirements and costs for systems and programming personnel, available or additional computer resources, any software to be acquired, and implementation schedule.	Director	July 1975
10.	Implement the approved system design: - acquire data base and/or financial system software;	Director	December 1975

	Task	Responsible Position	Target Date
	- design, code and test new programs; - define data acquisition procedures; - design any new forms; and - define control procedures.		
11.	Perform full system testing, conversion of files, and training of staff responsible for input and output controls.	Director	February 1976 (est.)
12.	Hold financial reporting orientation meetings with report recipients to explain purpose and use of reports, and their role in helping management better control and utilize budgeted resources.	Assistant Superintendent for Planning and Budgeting with Superintendent	February 1976 (est.)
13.	Implement financial reporting system.	Superintendent with Assistant Superintendent for Planning and Budgeting	March 1976
14.	Monitor implementation through first, second, and sixth months.	Assistant Superintendent for Planning and Budgeting and Project Director	April-September 1976
15.	Hold periodic meetings with report recipients to determine any needed changes to report formats, distribution, or frequency, and to discuss usefulness of reports in controlling and utilizing budgeted resources.	Superintendent	April-October 1976

II. BUDGET FORMULATION

Effective utilization of a school department's resources (including human skills, facilities, and time as well as dollars) depends largely upon the quality of the planning and budgeting effort directed toward the allocation of those resources.

EDUCATIONAL MANAGEMENT TOOLS

One of the most significant management efforts conducted by the Boston Public Schools on a recurring basis is the annual preparation of the budget. As the financial interpretation of a school department's educational plan, the budget reflects how the department plans to use resources to accomplish certain expressed or implied goals and objectives. However, budgeting is only one of many educational management techniques that a school department can utilize to plan and make decisions effectively.

Planning, Programming, Budgeting System

A management tool currently used in school systems and state education departments is the Planning, Programming, Budgeting System (PPBS). This structured procedure enables a school department to improve its education program by developing a better understanding of community needs and determining whether and to what extent desired results are being achieved.

PPBS combines a department's management system-planning (function usually performed by the school committee and administrators), programming (function of curriculum personnel), and budgeting (responsibility of central office) into a single integrated system involving extensive personnel participation and communication. The elements of PPBS can be defined as follows.

- Planning - determination of a community's needs; definition of goals (i.e., broad statements of purpose that respond to those needs); and projection of attainments for each objective.

- Programming - description of how the objectives will be achieved; consideration of alternative ways to meet the objectives, including the identification of estimated costs and anticipated benefits; and selection of the most appropriate course of action.

. Budgeting - formulation of a budget to conduct the defined programs, identifying salaries, supplies, and other line-items incurred; based on the entire resource requirements rather than only the additional amounts over last year; and projection of budget requirements for several years to obtain a long term financial plan.

. Evaluating - review of the program both while it is ongoing and at its conclusion to determine if the objectives are achieved; if objectives are not met, determination of whether the cause is poorly stated objectives, improperly conceived programs, poor identification of problems and needs, or deficiencies of execution.

PPBS encourages involvement of school personnel at all levels and offers them the opportunity to participate in the decision-making process in areas such as budget preparation, analysis, and curriculum development. An important benefit of PPBS is that, by describing planned outcomes of the educatioal process in terms of community needs, and by choosing among programs based on their relative costs and benefits to the school department, it leads to greater accountability. This consideration is probably the crux of the entire process, for while all other PPBS elements are important, the benefits of a program to the pupil are its final measure of success.

Program Budgeting

Another management tool, often confused with PPBS, is program budgeting. This process does not employ the explicit, written objectives, the in-depth cost/benefit analysis, or the evaluation techniques that are integral parts of PPBS. It does, however, portray a school department's annual educational plan in dollars and require the department to consider the allocation of resources among programs. It leads school personnel to question program intent and to relate programming decisions to resources. Further, it provides school administrators, school committee members, and the community a lucid explanation of how taxpayers' dollars are being used and, to some degree, with what intent.

Since a program budget is essentially a planning tool that utilizes a normal budget preparation cycle as its vehicle, only limited additional time and effort are required to add program budgeting to a department's existing budgetary process.

Zero-Based Budgeting

Zero-based budgeting is a technique that requires a program leader to explain and justify the complete budget request rather than simply the increment over the previous year. This concept can be used by the program leader when he develops his program plans and budget and by the superintendent and school committee when they review the budget requests. Two of its features are particularly worth noting. First, the assumption is made that a hierarchy of priorities for each program correlates to the amount of funds allocated. Secondly, the costs of proposed expansions of any ongoing activity or the addition of a new activity should be offset either by the diminishment or abandonment of other activities or by the introduction of more efficient program alternatives.

Multi-Year Budgeting

Although school departments are legally required to cover one fiscal year, it is often necessary to forecast expenditures for several years to judge the long term impact and commitment of each program. A school department often finds itself forced to operate costly programs due to prior years' commitments. To avoid such commitments, a school department should project its estimated costs for several (three to five) years into the future. Long term projections are particularly important for programs that are either expanding or using capital equipment extensively.

Program Cost Analysis

Another management technique, program cost analysis, allows a school department, through the use of cost allocation techniques, to restructure its traditional function/object expenditures by program. Unlike PPBS or program budgeting, it does not provide for analysis of the activities themselves, nor for formal examination of their expected outcomes. Although program cost analysis is not a planning tool, the information it produces can be quite useful in assessing the anticipated financial impact of various patterns of priorities and the costs of possible alternative programs. It can be applied as a component of either PPBS or program budgeting.

While any one of these management tools could be useful to the Boston Public Schools, PMM&Co. believes that the School Department must follow a practical approach to their application. It must systematically first adopt those methodologies that will strengthen the basic operations of the School Department before it begins implementing more sophisticated yet highly beneficial management tools.

CURRENT BUDGETING PROCEDURES

The preparation of the Boston Public Schools' annual budget is directed by the Business Manager. The Superintendent's recent involvement in the process has been primarily directed to reviewing the rationale and needs as presented in the expansion budget (i.e., dollar increase over the current year's budget).

The current budget process can be briefly described as follows.

- Business Manager distributes budget request forms to Headmasters/Principals, directors, supervisors, etc., requesting projected enrollment, personnel additions/reductions, and supplies, materials, and other items.

- Headmasters/Principals determine resource needs, complete forms, and forward them to the Business Manager. The personnel organization forms (manning tables) are submitted directly to the Associate Superintendent for Personnel.

- Headmasters/Principals review personnel needs with the Associate Superintendent for Personnel, making changes to requirements based on the Associate Superintendent's staffing indications.

- Business Manager compiles budget requests.

- Superintendent reviews preliminary budget with Board of Superintendents and Assistant Superintendents, focusing their efforts primarily on the expansion (increment) budget.

- Superintendent submits budget to School Committee for review.

- School Committee holds budget hearings.

- School Committee votes appropriation and submits expansion budget request to Mayor for approval.

- Mayor submits budget to City Council for approval.

Budget formulation is not viewed as "annual planning." Little analysis is performed by management first in preplanning the budget and subsequently in reviewing and finalizing the budget requests. PMM&Co. believes that, in view of the many constraints facing the School Department, the only real opportunity to impact on resource use is during budget formulation. Once approved, management can have little effect on how the resources are utilized within budget lines. PMM&Co. therefore recommends that the School Department significantly modify the budgeting process in accordance with the authority and responsibilities delineated in the recommended organization, Part I of PMM&Co.'s report.

Budget Responsibility

The budget process is not under the direction of the Superintendent nor does he play a major role in its formulation or review. The Assistant Superintendents responsible for the six geographical areas seem to be excluded from the process except for their participation in the expansion budget review. Instead, the Associate Superintendent for Personnel is responsible for reviewing each school's and department's personnel requirements. Although this practice is in accordance with School Committee policy, the evaluation of personnel requirements is a line management responsibility, and thus should not be delegated to a support function.

Since budgeting is annual planning concerned with the best utilization of available resources, the Superintendent must be responsible for budget formulation and approval. (In the recommended organization, Part I, this becomes even more important since he is the chief executive officer of the School Committee.) Further, the budget formulation process must recognize the various levels of support and line management. Headmasters/Principals should continue to initiate the budget process, preparing budget requests (personnel and non-personnel) for their buildings. These requests should be reviewed by the Area Associate Superintendents (organization recommendation) and consolidated into one request for each area. While the Superintendent and ultimately the School Committee are responsible, each Area Associate Superintendent should have authority to modify the building budgets as necessary.

Assistant Superintendents should be responsible for preparing the budgets for their areas of responsibility, initially requiring each director to prepare his budget request and then consolidating those requests into a support program budget (e.g. special education, general support, personnel, instructional support, and pupil and information).

Incremental Budgeting

The budgeting process does not generally question the continuation of current year expenditures; that is, a built-in expenditure base is not challenged. Most decisions in the budgeting process are directed toward the use and allocation of additional resources. This emphasis on the increment is greatly encouraged by the city's requirement that the Mayor accept the current year's budget expenditure level, while he may decrease or increase the expansion budget.

PMM&Co. does not feel that detailed review should be limited to the budget increment, as budget year resource allocations are not necessarily related to this year's needs, programs, and teaching methods. To assume that prior years' decisions are still relevant compromises School Department responsibility to spend tax dollars to best serve the children of Boston.

Priority Setting

Except for the budget increment, budget formulation is a somewhat rote process of compiling resource requirements. Even analyzing the increment is more an attempt to justify an increase over prior years then a process of formulating a budget based on needs and priorities. Formal priority setting is not performed in the Boston school system.

Budget Feedback

Although building Headmasters/Principals and various department heads participate in defining budget requirements for their areas of responsibility, they receive only periodic and limited information regarding the status of their budgets during the year. Occasionally, the Office of the Business Manager issues a brief letter to the administrators, informing them of the status of their per capita allocations. The lack of more timely and complete reporting makes it difficult for administrators to plan their use of available resources and gauge their spending levels.

PMM&Co. believes that the School Department should significantly upgrade its financial reporting to keep management informed of its budget status and thereby ensure that available resources are best used to serve the schools and children. (Financial reporting recommendations are contained in Chapter of this report.)

RECOMMENDED IMPROVEMENTS

While PMM&Co. recognizes the benefits of PPBS and program budgeting in educational institutions, these tools are not recommended as a next step for the Boston Public Schools. Instead, PMM&Co. regards them as methodologies that could be adopted once a more useful budgeting and financial reporting system has been implemented.

Superintendent's Role

The Superintendent should be responsible for all aspects of budget formulation, including preplanning, budget forms design, procedure development, scheduling, priority setting, and budget submission to the School Committee. It is critical that his responsibility for budgeting be recognized in the school system. Accordingly, budget formulation should be placed under the Assistant Superintendent for Planning and Budgeting, a staff position reporting directly to the Superintendent.

Although the Superintendent is responsible overall, he should enlist the aid of other administrators in preparing budget requests. Each Area Associate and Assistant Superintendent should be responsible for developing a budget request for his area.

Budget Formulation

To strengthen the budget preparation process as an analytical "annual planning process," PMM&Co. has developed a suggested procedure that should be tailored to the recommended organization described in Part I of PMM&Co.'s report. The procedure is subdivided into major tasks that should be accomplished systematically and in accordance with an established timetable.

1. Establish School Department Priorities

As a first step in the budget process, the Superintendent and his Executive Cabinet (see Part I recommendations), hereafter referred to as the budget committee, should establish a specific list of priorities for the budget year. As statements of the more significant needs, problems, and desires of the School Department, priorities are a key element in budget formulation. First, since they reflect the School Department's concerns, they represent an excellent basis for implementing needed changes and/or improvements. Second, a priority does not circumvent budget review and approval, but instead provides management with a means by which to decide which activities should receive resources.

Before developing priority statements, the budget committee should develop assumptions for the budget year. Assumptions are judgmental statements indicating department approved policy and, to the extent possible, social, economic, and other external conditions and/or constraints that are likely to impact on the School Department in the coming year.

Once the priorities are established and approved by the Superintendent, they should be presented to the School Committee for approval. Not only will the role of the priority statements be strengthened as School Committee policy, but communications will be heightened between the School Committee and the Superintendent regarding the major issues and concerns for the budget year.

2. Issue Superintendent's Budget Letter

The Superintendent should prepare and issue a letter to all persons designated responsible for the development and submission of a formal budget request (i.e., management positions through Director and Headmasters/Principals in the recommended organization). The letter should communicate the School Department's priorities, expected enrollment, anticipated expansion and/or contraction of programs, and/or facilities and overall fiscal limitations. In addition, the letter could summarize the budget preparation timetable and any special instructions for specific departments.

3. Prepare Budget Forms and Procedures

The budget committee should review and modify existing budget forms, combining the Business Manager's and Personnel Department's forms into one budget packet, if feasible. Upper management levels will thus be able to review subordinate unit requests more intelligently. Only after the administrators have approved the budget request should copies of the personnel requirements be forwarded to Personnel for verification of job definition and pricing.

4. Conduct Budget Orientation Workshops

Each year, at least one workshop should be held for persons preparing budget requests to review the Superintendent's budget letter and the budget forms and procedures in depth. In the initial year(s), as the recommended organization takes effect, it will be necessary to conduct additional workshops to train management in the purpose and role of the budget, how to prepare requests, and the importance of developing requests from a "zero base" rather than an incremental standpoint. While PMM&Co. does not recommend zero-based budgeting per se, it is emphasized that personnel should be encouraged to justify their budget needs in writing.

5. Hold Budget Sessions

The Area Associate and Assistant Superintendents should meet with their managers (i.e., Headmasters/Principals and Directors, respectively) to evaluate the impact of the priorities and resource limitations on their functions and to specify needs that should be recognized in the budgeting requests. These sessions will strengthen communications within the management group and aid personnel in understanding their responsibilities in budget preparation and execution.

6. Prepare Budget Requests

Resources are the necessary personnel, materials, equipment, and supplies required to operate a school or department. In preparing budget requests, Headmasters/Principals and Department Heads should consider the school system's priorities, the population to be served, and any planned changes. The specific resources requested (e.g., number of teachers and other staff personnel, textbooks) and related costs should be written on the budget worksheet forms and summarized on a form similar to the one shown in Exhibit 1.

PMM&Co. suggests that estimated average salary amounts systemwide, adjusted upward for fringe benefits, be used in costing budget requests, with actual amounts defined centrally. Price lists and other cost data should also be prepared by the Office of the Business Manager for costing other than personnel items. Unless school system administrators realize the dollar impact of their budget requests, the system cannot effectively build responsibility and accountability for resource utilization. The dollar interpretation will also prove useful to upper management in reviewing and compiling budgets.

7. Review and Compile Budget Requests

The individual building and/or departmental requests should be accumulated and summarized for each successively higher organizational level. Under the recommended organization, the six Area Associate and six Assistant Superintendents will review the budget requests to ensure that each request reflects realistic estimates, has sufficient but not excessive personnel and dollars, conforms to school system priorities, and finally, is completed correctly. When questions arise, conferences should be held with the budget preparers to redefine, clarify, or adjust the budget requests. (To assist the Area Associate and Assistant Superintendents in the review process, the individual budget requests should be compiled on forms similar to the one shown as Exhibit 2.)

Next, the budget requests should be submitted to the Assistant Superintendent for Planning and Budgeting, who, with the assistance of Business and Personnel Office employees, will adjust the requests to reflect actual amounts, compile the budget systemwide, and present it to the Superintendent for final review and approval.

If the School Department's recommended budget exceeds the current year budget level, the budget committee should document the reasons for the increase. A list of programs that should be eliminated first if the city does not provide the requested dollars should be prepared to enable the Superintendent to protect priority items. Item and/or program elimination will thus be performed in a non-crisis and carefully considered environment.

The School Department budget should then be submitted to the School Committee and city for final approval.

8. Implement Approved Budget

The final budget should be modified in accordance with the amount approved by the city, and the budget amounts should be posted to the accounting records for fiscal control and reporting. Headmasters/Principals, Directors, and upper level managers should receive a copy of their final approved budgets.

IMPLEMENTATION

Implementation of the recommended budget formulation process should begin in July 1975 for the 1976-77 budget year. This will allow the School Department to concentrate its efforts on its more immediate need - implementation of the recommended organization described in Part I of PMM&Co.'s report.

The suggested work plan outlined in Exhibit 3 closely parallels the above steps. Since budgeting should allow management sufficient time to establish priorities, review issues, and make decisions, PMM&Co. recommends that the budget process begin in May rather than in September.

PROGRAM COST ANALYSIS

Once the School Department has implemented the recommended budgeting procedure, but before it is ready to adopt program budgeting or some other advanced budgeting tool PMM&Co. strongly suggests that the School Department undertake a program cost analysis, first manually and then through its own computer system. This process will allow the School Department, through the use of cost allocation techniques, to restructure its traditional function/object expenditures by program.

Benefits

A program cost analysis can serve as a useful tool for upper management and the School Committee. The analysis provides valuable insight into how monies are being allocated among the School Department's various programs both at the school building level and systemwide. Since personnel costs must be distributed among programs, the department is forced to investigate how persons actually spend their time.

Once completed, the program cost analysis can serve as a useful tool in establishing systemwide priorities and evaluating the levels of resource support provided to certain programs: Are the program results commensurate with allocated dollars? Should more money be directed to these programs? As the School Department answers these questions, it can modify its operating budget to respond to identified needs.

Work Process

A program cost analysis is a crosswalk of a school department's latest approved function/object budget, including all approved modifications, into a format consistent with the department's program classification structure. In crosswalking its budget, the School Department should plan to have its crosswalk substantially complete at the time it begins to establish budget priorities for the next budget year.

1. Design Program Classification Structure

A program classification structure is an orderly arrangement of programs that graphically illustrates the interrelationships of a school department's activities. Unlike an organization structure, which defines a school department's job positions and responsibilities, a program structure reflects its programs and activities in hierarchial order. A program structure serves as a school department's basic framework for program budgeting and cost analysis.

To design the program structure, the Superintendent should select a small representative group of key School Department personnel (approximately 10 individuals), possibly the Superintendent's Cabinet or budget committee. This group should identify the School Department's programs and classify and arrange them into a structured order that is responsive to the department's philosophy, organization, types of programs, and their interrelationships. An example of the program structure used in PMM&Co.'s organizational analysis, Part I of this report, is presented as Exhibit 4.

Once completed, the structure should be formalized and distributed first to other school administrators and then to the School Committee for review and concurrence. Thereafter, the Superintendent must determine at what level(s) in the structure the department will prepare the program cost analysis.

2. Analyze Expenditure Budget

Using a crosswalk summary control worksheet (see Exhibit 5), the School Department should identify each amount in its current budget to be crosswalked, the bases for distribution, and the programs to which amounts are to be distributed. This sheet should be completed by the Assistant Superintendent for Planning and Budgeting (working with the Business Manager and other key administrators) and approved by the Superintendent.

Each line item should be analyzed and the programs it supports identified. If a line item amount supports a single program, the entire amount should be placed directly in the appropriate program. If the line item amount supports two or more programs, it should be allocated accordingly. Exhibit 6 presents guidelines for determining appropriate allocation bases.

3. Prepare Crosswalk

Once the School Department has identified an allocation base for each line item account, the Assistant Superintendent for Planning and Budgeting should submit the crosswalk summary control worksheet to the Business Manager to distribute the accounts to programs.

While this cost distribution should be completed manually the first time to understand the cost implications fully and to obtain accurate information, PMM&Co. recommends that the cost accounting be computerized thereafter to provide the cost results as soon as possible. However, the Superintendent and his staff will still periodically be required to manually evaluate the distribution bases and program classifications contained in the computer programs.

Once the crosswalk is complete, totals should be drawn for each program and line item and summarized on a departmentwide schedule similar to that presented as Exhibit 7.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

BUDGET REQUEST

Prepared by _____

Approved by _____

Date _____

	PERSONNEL	NUMBER OF STAFF		BUDGETED	REQUESTED	APPROVED CHANGES *	TOTAL REQUESTED	REVISIONS	REVISED TOTAL REQUESTED
	ACCOUNT CODE / ACCOUNT TITLE								
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
	Sub-Total Personnel								
	NON – PERSONNEL:								
	ACCOUNT CODE / ACCOUNT TITLE								
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
	Sub-Total Non-Personnel								
	TOTAL PROGRAM								

* Negative Amounts should be bracketed

BUDGET COMPILATION WORKSHEET
PERSONNEL AND NON-PERSONNEL REQUESTS

EXPENDITURE BUDGET REQUEST

Organization Unit	Salaries	Purchased Services	Supplies, Materials, and Equipment	Other Objects	Total	Previous Year's Approved Budget
Total						

DATE: _____
PREPAPED BY: _____
APPROVED BY: _____

EXHIBIT 3

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

BUDGET FORMULATION WORK PLAN

TASK	POSITION RESPONSIBLE	TARGET DATE
1. Establish School Department Priorities		
2. Issue Superintendent's Budget Letter		
3. Review and Modify Budget Request Instructions, Forms, and Procedures		
4. Conduct Budget Orientation Workshops		
5. Hold Budget Sessions with Subordinate Units		
6. Prepare Budget Requests		
7. Review and Compile Requests		
8. Submit to Assistant Superintendent for Planning and Budgeting		
9. Review and Finalize Budget		
10. Submit to School Committee for Approval		
11. Submit to City of Boston for Approval		
12. Submit Final Approval Budget to Administrators		

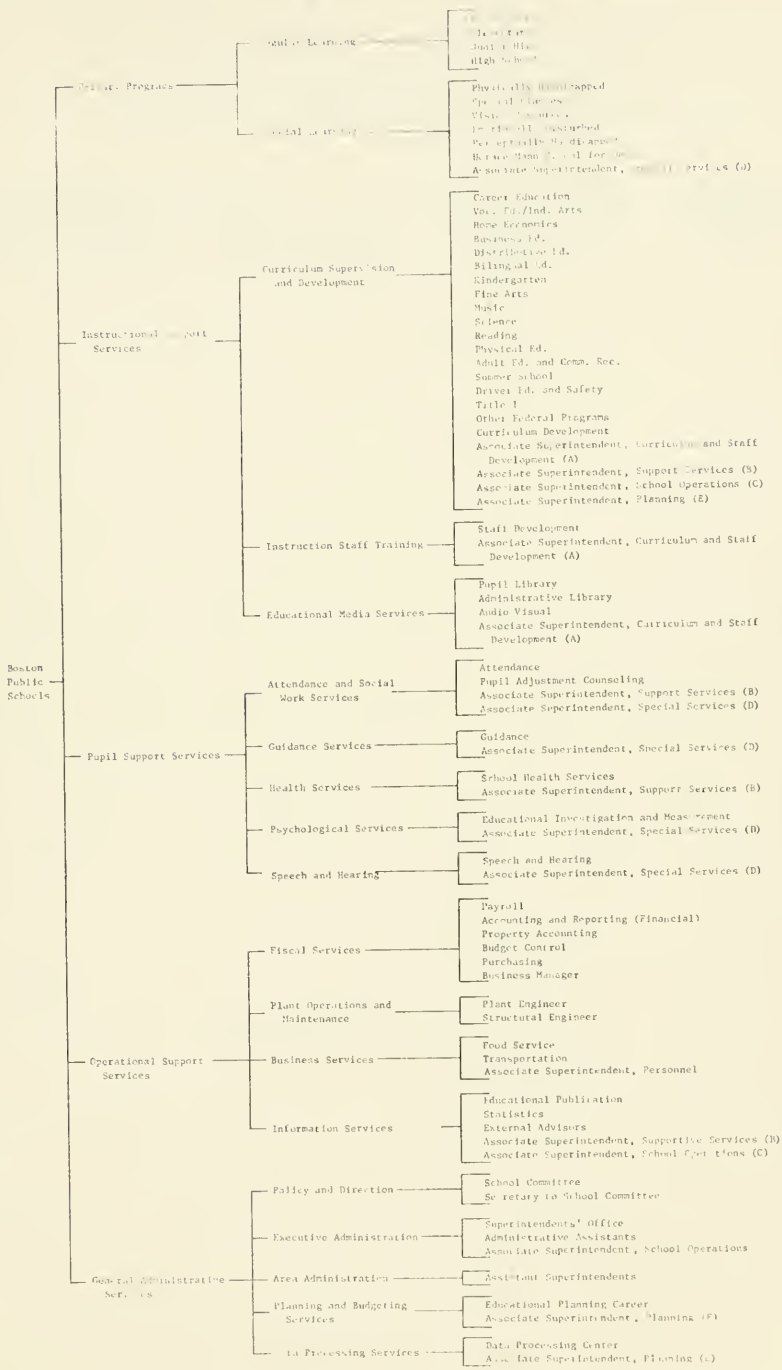
Boston Public Schools
Regular Programs
Special Learning
Special Learning
Instructional Support Services
Curriculum Supervision and Development
Career Education
Voc. Ed./Ind. Arts
Home Economics
Business Ed.
Distributive Ed.
Bilingual Ed.
Kindergarten
Fine Arts
Music
Science
Reading
Physical Ed.
Adult Ed. and Comm. Rec.
Summer School
Driver Ed. and Safety
Title I
Other Federal Programs
Curriculum Development
Associate Superintendent, Curriculum and Staff Development (A)
Associate Superintendent, Support Services (B)
Associate Superintendent, School Operations (C)
Associate Superintendent, Planning (E)
Instruction Staff Training
Staff Development
Associate Superintendent, Curriculum and Staff Development (A)
Educational Media Services
Pupil Library
Administrative Library
Audio Visual
Associate Superintendent, Curriculum and Staff Development (A)
Pupil Support Services
Attendance and Social Work Services
Attendance
Pupil Adjustment Counseling
Associate Superintendent, Support Services (B)
Associate Superintendent, Special Services (D)
Guidance Services
Guidance
Associate Superintendent, Special Services (D)
Health Services
School Health Services
Associate Superintendent, Support Services (B)
Psychological Services
Educational Investigation and Measurement
Associate Superintendent, Special Services (D)
Speech and Hearing
Speech and Hearing
Associate Superintendent, Special Services (D)
Operational Support Services
Fiscal Services
Payroll
Accounting and Reporting (Financial)
Property Accounting
Budget Control
Purchasing
Business Manager
Plant Operations and Maintenance
Plant Engineer
Structural Engineer
Business Services
Food Service
Transportation
Associate Superintendent, Personnel
Information Services
Educational Publication
Statistics
External Advisors
Associate Superintendent, Supportive Services (B)
Associate Superintendent, School Operations (C)
General Administrative Services
Policy and Direction
School Committee
Secretary to School Committee
Executive Administration
Superintendents' Office
Administrative Assistants
Associate Superintendent, School Operations
Area Administration
Assistant Superintendents
Planning and Budgeting Services
Educational Planning Career
Associate Superintendent, Planning (E)
Data Processing Services
Associate Superintendent, Planning (E)

EXHIBIT 5

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

CROSSWALK SUMMARY CONTROL WORKSHEET

Function/Object Expenditure Account	Budget Amount	Distribution Base (1)	Program(s) Receiving Allocated Amount
Total Budget			

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

GUIDELINES FOR DETERMINING
SPECIFIC DISTRIBUTION BASES FOR THE
ASSIGNMENT OF FUNCTION/OBJECT COSTS TO PROGRAMS

Sub-functions that normally can be assigned in their entirety to a single program (depending on the department's program structure) are as follows:

Superintendent's Office
Purchasing Office
Personnel Office
Attendance
Health Services
Operation of Plant
Maintenance of Plant
Food Services
Student Body Activities
Community Services
Recreation
Civic Activities
Debt Service (Principal and Interest)

Objects that typically require allocation to two or more programs and can use various cost allocation bases are as follows.

Object	Cost Allocation Base
Teacher Salaries	Secondary teachers - generally on a person-by-person basis. Elementary teachers - department-wide or by building or by grade level group and based on average time spent teaching each program (from Teacher's Handbook).
Substitute Teachers	Specialized substitutes - directly to program. General substitutes -based on the number of staff in each program.
Administrative Personnel	Individually based on time estimate they provide.
Secretarial Personnel	Generally assigned with persons for whom they work. Secretarial pools - based on number of persons in program they serve.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

GUIDELINES FOR DETERMINING
SPECIFIC DISTRIBUTION BASES FOR THE
ASSIGNMENT OF FUNCTION/OBJECT COSTS TO PROGRAMS

Object	Cost Allocation Base
Part-Time and Temporary Salaries	Assigned to program in which they could be used based on number of staff in each program; estimated use; historical use.
Specialized Personnel (e.g., printers, xerox operators, switchboard)	On same basis as the service they perform; printing, xeroxing, telephone.
Office Supplies	Administrative - number of staff or number of clerks and secretaries. Learning programs - number of hours taught or number of staff.
Teaching Supplies	Directly, if known, or an estimate based on previous year's expenditures.
Textbooks	Directly, if known, or an estimate based on previous year's expenditures.
Audio-Visual	Assigned to program based on intended use; pool in one central resource program; combination of both.
Xerox and Printing	Based on actual use if known, or estimate for each program.
Maintenance	Generally to central program except for special equipment costs such as musical instruments.
Equipment	General purpose - assigned to central program. Special purpose - assigned to program for which it is ordered.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

GUIDELINES FOR DETERMINING
SPECIFIC DISTRIBUTION BASES FOR THE
ASSIGNMENT OF FUNCTION/OBJECT COSTS TO PROGRAMS

Object	Cost Allocation Base
Travel Expense and Mileage	Directly, if known, or estimate based on previous experience.
Rentals	Individually to programs wherever possible; in other cases based on estimated use.
Postage	Administrative type programs on basis of actual use; or entirely to one program.
Miscellaneous Expenditures	Review individually and assign on basis of materiality and benefit.
Insurance	Based on purpose of each type of insurance.

DEPARTMENT-WIDE PROGRAM SUMMARY SCHEDULE

BUDGET YEAR _____

Programs	MAJOR EXPENDITURE ACCOUNTS*				
	Salaries	Purchased Services	Supplies, Materials, and Equipment	Other Objects	Total Amount
Total					

*The account titles are explained in the United States Office of Education Handbook II, Revised, Financial Accounting Classification and Standard Terminology for Local and State School Systems.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

DEPARTMENT-WIDE PROGRAM SUMMARY SCHEDULE

BUDGET YEAR_____

Programs	MAJOR EXPENDITURE ACCOUNTS*				
	Salaries	Purchased Services	Supplies, Materials, and Equipment	Other Objects	Total Amount
Total					

*The account titles are explained in the United States Office of Education Handbook II, Revised, Financial Accounting Classification and Standard Terminology for Local and State School Systems.

III. FINANCIAL ACCOUNTING AND REPORTING

Financial accounting and reporting systems should be compatible with a school system's information needs and organization. Timely and useful data enable management to utilize its limited resources effectively as well as to maintain control over available funds.

EXPENDITURE ACCOUNTING

The Boston Public Schools' expenditure accounting system consists primarily of (1) payroll processing and recording, (2) requisition audit and coding, and (3) invoice processing and recording. These functions are under the direction and supervision of the Business Manager and are performed jointly by School Department and City Hall personnel.

Accounting for School Department expenditures is performed as follows.

Payroll Processing and Recording

The payroll unit is primarily responsible for updating the payroll on an exception basis to reflect personnel changes, and then sending it to City Hall for printing and distribution of paychecks. A separate payroll register is prepared for each school district, department, and group of per diem personnel. The approximate numbers of payroll registers processed by pay period are:

- 4 monthly;
- 171 semimonthly;
- 90 biweekly; and
- 67 weekly.

While the city controls payroll expenditures against approved appropriations, it does not utilize encumbrance accounting. Payroll records are updated only when payments are made. Because payroll records are maintained on a calendar year basis by City Hall, the School Department is required to maintain manually worksheets reflecting payroll by budget and responsibility center for the fiscal year.

Requisition Audit and Coding

The requisition audit and coding unit, under the direction of a senior accountant, receives requisitions for supplies, services, and equipment; determines and notes appropriate account codes on the requisitions; and manually posts the amounts to a subsidiary

ledger maintained to control each school's per capita budget allotment for textbooks, supplies, and materials. This unit also prepares manually a monthly analysis of payroll expenditures and the Annual Report of the Business Manager to the School Committee of Boston.

The purchasing unit then converts the requisition into a purchase order and distributes the original to the vendor, a copy to the School Department's Data Processing Department for posting to the ledger for expenditures and encumbrances other than personnel costs, and two copies to the Materials Distribution Center.

Invoice Processing and Recording

The invoice processing and recording unit, under the direction of a principal accountant, is primarily responsible for processing vendor invoices for payment. Approximately 38,000 invoices are processed yearly by the 12 persons in the unit. This procedure entails receiving signed invoices from the supply room and schools; matching the invoice with a copy of the purchase order; coding the invoice for recording against expenditure account classifications; obtaining the Business Manager's authorized signature; and transmitting invoices to City Hall for payment.

A second copy of the invoice is forwarded to the Data Processing Department, where the information is posted to the ledger for expenditures and encumbrances other than personnel costs. The department does not always record these transactions in the appropriate accounting periods, thus distorting the financial activity from period to period. Part of this is due to heavy user pressure and the department's difficulty in establishing and maintaining priorities. Further, no payroll records are maintained in the department. Without a complete set of records, the department cannot prepare effective operating reports. The Business Office is thus forced to prepare reports manually.

CONSOLIDATION OF EXPENDITURE ACCOUNTING FUNCTION

All accounting activities should be placed on one computer facility so that the operations can be integrated and comprehensive financial reports prepared on a timely basis, with minimum manual intervention. This is not, however, feasible unless the city and

School Department decide to consolidate computer hardware and data processing requirements. Accordingly, PMM&Co.'s recommendations are directed toward achieving the degree of integrity possible given existing constraints.

Summarize Payroll on Department's Computer

To produce financial reports for the School Committee and management in a standard format and on a timely basis, the School Department should cease the manual allocation of payroll data from the city's payroll register to the worksheets (which was approximately four months behind posting) and post these data directly to the computer by cost center. Assuming that the Superintendent and School Committee adopt PMM&Co.'s organizational recommendations, the expenditures will be summarized by those responsibility centers. The School Department will keypunch the necessary data from the payroll register. Where necessary, some personnel will be distributed among various units based on projected or budgeted time allocations.

During the first six months of the school year (July 1 to December 31), each register will have to be individually keypunched. During the second six months (January 1 to June 30), however, the Data Processing Department will be able to make single postings for year-to-date amounts, as the city's payroll registers are maintained on a cumulative calendar year basis. Although these single postings will save clerical effort, the procedure should not be followed if the change of procedure is more confusing than efficient.

Once this process is implemented, the School Department will be able to capture personnel and non-personnel costs by responsibility center. The only limitation (and one PMM&Co. recognizes) is the lack of encumbrance accounting for payroll, an activity the city does not follow. PMM&Co. therefore recommends that the Data Processing Department implement an encumbrance system for personnel costs to alert School Department personnel to existing contractual agreements against available dollars.

Salary encumbrances should be established at the beginning of the school year to reflect an entire year's compensation as indicated on the payroll/personnel records. During the year, the Data Processing Department should enter payroll changes to reflect late hirings, transfers among functions, or terminations. Monthly, the Data Processing Department should prepare a trial balance of encumbrances and expenditures, verify it to control totals, and prepare required reports.

Designate Accounting Services as Priority

To process the financial data, the School Department, via the data processing steering committee (see Chapter I), should establish accounting service as a priority. Only in this way will management be assured that purchase order, payroll register, and invoice data are recorded on an accurate and timely basis, and that the recommended financial reports correctly reflect school activity.

Eliminate Manual Accounting For Building Per Capita Amounts

Once the Data Processing Department begins processing the financial data on an accurate and timely basis, the Business Manager will no longer need manual records to provide current budget status data regarding each building's per capita allotment. These ledgers should be eliminated, and the department's monthly computer-produced trial balance and reports utilized to control expenditures and manage resources.

Eliminate Dual Recordkeeping

The Department of Planning and Engineering employs a clerk part-time to maintain its accounting records. The department feels this is necessary because budget status reports are received late from accounting and inaccuracies have been noted. PMM&Co. believes that once the Data Processing Department has implemented the recommended accounting changes, the Department of Planning and Engineering will be able to utilize the Data Processing Department's reports, and the clerk will then be able to perform other duties.

FINANCIAL REPORTING

The School Department's financial reporting system consists of the following:

- Monthly report to the School Committee showing appropriations and balances for general school purposes and special items, and a separate report showing the same information for the Department of Planning and Engineering.

- Annual report of the Business Manager to the School Committee displaying (a) final statement of appropriations, other credits, and expenditures for all school purposes, and (b) cost allocation of administration (general control), educational direction, and supervision, and other items to various school programs and functions.

- Periodic expenditure report to the Business Manager prepared by the Data Processing Department showing expenditure and encumbrance transaction detail for all non-personnel items charged to School Department operating units (i.e., individual school districts, departments, and administrative units).

Many administrators expressed frustration over their lack of knowledge regarding financial matters pertaining to their areas of responsibility. Any limited information they did receive was untimely and therefore not useful for management purposes. For example, the only financial information received by Headmasters/Principals is an occasional memo from the Business Manager stating the total budget allowance, total charges to date, and balance remaining for instructional supplies. The amounts shown on this memo were not fully understood by the Headmasters/Principals and often conflicted with their own estimates and records.

The lack of timely financial information has led to the creation of many informal subsystems throughout the School Department that require time-consuming effort on the part of many administrators and their clerical staff. For example, various schools maintain manual encumbrance records to inform the Headmasters/Principals of the balances of their various accounts.

To improve the reporting system, PMM&Co. recommends the design and implementation of a financial reporting system that interfaces with the recommended organization discussed in Part I of PMM&Co.'s report. The reporting system should be automated by the School Department's Data Processing Department. In addition, the financial reporting system should be reviewed as a practical first step in implementing an educational management information system for the Boston Public Schools (see Chapter I). As such, it must be designed to integrate with the other information components (e.g., pupil, program) of an MIS, yet be developed modularly (i.e., on stand-alone basis) so that the financial reporting system is usable immediately.

PMM&Co. has designed a series of recommended report formats to serve the various levels of management throughout the organization. The reports are designed in hierarchial order, each containing a level of data appropriate for the particular management level. The financial reports support the recommended budgeting system described in Chapter II of this report. The functional and expenditures categories should be the same for both budgets and financial reports so that actual expenditures can be compared to the budgeted amounts throughout the year. The report should be prepared and distributed on a monthly basis.

Description of Reports

Each of the recommended report formats is described in this section. While the descriptions in the left columns of the reports will differ, the descriptive headings across the top of each report will contain the following:

- Approved Budget - Budgeted amount approved by the School Committee for expenditure during the fiscal year.
- Encumbrances - Purchase orders, contracts, and salary or other commitments charged against the budgeted amount. An encumbrance (commitment) will be eliminated when an actual liability is incurred (e.g. delivery of goods) and/or payment is made.
- Expenditures - Amounts actually disbursed or for which actual liability was incurred since the beginning of the fiscal year.
- Total Encumbrances/Expenditures - Sum of the encumbrance and expenditure amounts.
- Balance Available - Difference between budgeted and encumbered/expenditure amount. This represents monies available for future expenditures and commitments.

Building Budget Status Report (Exhibit 8)

The building budget status report should be distributed to Headmasters/Principals as key management personnel. This report contains a breakdown of financial information by the following functional categories:

I Instruction - Activities dealing directly with the teaching of pupils.

II Instructional Support - Activities designed primarily to assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for pupils.

III Pupil Support - Activities dealing with the emotional and physical well-being of pupils.

IV General Support - Activities that provide overall direction and administration of the school system and maintenance of school buildings.

A level of expenditure detail within each category is shown. The actual expenditure accounts used, however, will depend on the School Department's chart of accounts and the level of detail requested by the Superintendent. For illustrative purposes, PMM&Co. utilized only salaries and other expenses in the exhibits. These two classifications can be expanded as needed.

Area Budget Status Report (Exhibit 9)

This report summarizes all financial data for the area for the Area Associate Superintendent. The report first displays the data by the same functional categories described in the Headmasters/ Principals' report (i.e., Instruction, Instructional Support, Pupil Support, and General Support). Then, within each of these categories, it further breaks down the information by elementary, middle school, high school, summer school, adult education, and areawide support services, as applicable. The second part of the report provides a summary by functional category, eliminating life span designations, and the third part provides a summary by expenditure classification only.

Support Services Budget Status Report (Exhibit 10)

This report provides the four Assistant Superintendents for Support Services (i.e. General, Personnel, Instructional, Pupil and Information) with financial data on the departments under their jurisdiction. Each department is shown by expenditure classification followed by a summary by expenditures at the bottom of the report. Exhibit presents the format for the Assistant Superintendent for General Support Services. The same format applies to all Assistant Superintendents except that for special education.

Additional reports showing each function separately should also be provided to the individual directors.

Special Education Budget Status Report (Exhibit 11)

This report provides the Assistant Superintendent for Special Education with financial data for special education broken down by the same functional categories described previously (i.e., Instruction, Instructional Support, Pupil Support, and General Support).

School Department Budget Status Report (Exhibit 12)

The first part of this report provides the Superintendent and School Committee with complete financial data for the School Department broken down by the same four functional categories. Within each category, a breakdown by upper management organizational components (i.e., area, special education, adult education) is shown. The last portion of the report displays a summary by the major organizational components. Expenditure classifications are not included in this report.

Report Distribution

To provide the various management levels back-up to the information contained in their reports, it may be necessary to furnish them with copies of the more detailed reports. PMM&Co. therefore recommends the following distribution of the various reports.

Budget Status Reports	School Committee	Superintendent	Area Associate Superintendent	Assistant Superintendent	Headmaster/ Principal
Building			X		X
Area		X	X		
Special Education		X		X	
Support Service		X		X	
School Department Report	X	X			

PROCEDURES MANUAL

The most recent procedures manual for the Business Manager's office was prepared in February 1960. This document generally describes the functions of the various sections of the Business Office and states that the "the detail of the work performed in these sections as prepared by the section heads is in the hands of personnel in each section." Indeed, several section heads provided PMM&Co. with procedural write-ups (i.e. purchasing, supply room); however, they were more like personal documents than established and approved systems documents.

An organization the size of the Boston Public Schools should maintain an up-to-date operating procedures manual. This affords the organization some protection against a systems breakdown in the event that a key individual leaves or is transferred from the department. It will also clarify position responsibilities and provide a basis for division of work within a department.

PMM&Co. recommends that the Business Office prepare a procedures manual for accounting and reporting functions under the direction of the Business Manager. Once the manual is written, an employee should be made responsible for maintaining it currently. It should be constantly reviewed and updated.

FORMS CONTROL

While an in-depth study of the use and preparation of accounting and other forms was beyond the scope of this study, PMM&Co. noted that the Business Office uses numerous preprinted forms. Many of these forms were developed by hand to meet specific needs. Although it is difficult to determine the level of efficiency of the forms used without further study, it should be noted that poorly created forms can lead to inefficient and costly work procedures.

PMM&Co. recommends that the Business Office initiate a process of forms review and control by surveying all forms currently in use to determine their usefulness. Ineffective forms should be modified, eliminated, or combined with other forms as needed. Additionally, a procedure to initiate and review new forms should be instituted. The review process should be outlined in the procedures manual.

EXHIBIT 8

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SCHOOL BUILDING

MONTHLY BUDGET STATUS REPORT
FOR THE PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Instruction					
Salaries					
Other Expenses					
Total					
Instructional Support					
Salaries					
Other Expenses					
Total					
Pupil Support					
Salaries					
Other Expenses					
Total					
General Support					
School Administration					
Salaries					
Other Expenses					
Total					
Plant Operations					
Salaries					
Other Expenses					
Total					
Total School					

SUMMARY BY EXPENDITURE CLASSIFICATION

Salaries	
Other Expenses	
Total School	

EXHIBIT 9

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

AREA

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Instruction					
Elementary					
Salaries					
Other Expenses					
Total					
Middle School					
Salaries					
Other Expenses					
Total					
High School					
Salaries					
Other Expenses					
Total					
Summer School					
Salaries					
Other Expenses					
Total					
Adult Education					
Salaries					
Other Expenses					
Total					
Total Instruction					
Instructional Support					
Elementary					
Salaries					
Other Expenses					
Total					
Middle School					
Salaries					
Other Expenses					
Total					

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

AREA

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Instructional Support (Continued)					
High School					
Salaries					
Other Expenses					
Total					
Areawide					
Salaries					
Other Expenses					
Total					
Total Instructional Support					
Pupil Support					
Elementary					
Salaries					
Other Expenses					
Total					
Middle School					
Salaries					
Other Expenses					
Total					
High School					
Salaries					
Other Expenses					
Total					
Areawide					
Salaries					
Other Expenses					
Total					
Total Pupil Support					

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

AREA

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
General Support					
Elementary					
Salaries					
Other Expenses					
Total					
Middle School					
Salaries					
Other Expenses					
Total					
High School					
Salaries					
Other Expenses					
Total					
School Administration					
Salaries					
Other Expenses					
Total					
Plant Operations					
Salaries					
Other Expenses					
Total					
Areawide					
Area Administration					
Salaries					
Other Expenses					
Total					
Plant Operation					
Salaries					
Other Expenses					
Total					
Total General Support					
Total Area					

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

AREA

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
SUMMARY BY FUNCTION					
Instruction					
Salaries					
Other Expenses					
Total					
Instructional Support					
Salaries					
Other Expenses					
Total					
General Support					
Salaries					
Other Expenses					
Total					
Pupil Support					
Salaries					
Other Expenses					
Total					
Total Area					
SUMMARY BY EXPENDITURE CLASSIFICATION					
Salaries					
Other Expenses					
Total Area					

EXHIBIT 10

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

GENERAL SUPPORT SERVICES

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Business Manager					
Salaries					
Other Expenses					
Total					
Plant Operations and Maintenance					
Salaries					
Other Expenses					
Total					
Food Service					
Salaries					
Other Expenses					
Total					
Transportation					
Salaries					
Other Expenses					
Total					
Office of the Assistant Superintendent					
Salaries					
Other Expenses					
Total					
Total Support Services					

SUMMARY BY EXPENDITURE CLASSIFICATION

Salaries					
Other Expenses					
Total Support Services					

EXHIBIT 11

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SPECIAL EDUCATION

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Instruction					
Salaries					
Other Expenses					
Total					
Instructional Support					
Salaries					
Other Expenses					
Total					
Pupil Support					
Salaries					
Other Expenses					
Total					
General Support					
Salaries					
Other Expenses					
Total					
Total Special Education					

SUMMARY BY EXPENDITURE CLASSIFICATION

Salaries	
Other Expenses	
Total Special Education	

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SCHOOL DEPARTMENT

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Instruction					
Area I					
II					
III					
IV					
V					
VI					
Total					
Special Education					
Summer School					
Adult Education					
Total Instruction					
Instructional Support					
Area I					
II					
III					
IV					
V					
VI					
Total					
Special Education					
Systemwide Services					
Total Instructional Support					

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SCHOOL DEPARTMENT

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
Pupil Support					
Area I					
II					
III					
IV					
V					
VI					
Total					
Special Education					
Systemwide Services					
Total Pupil Support					
General Support					
School Committee					
Office of the Superintendent					
Area I					
II					
III					
IV					
V					
VI					
Total					
Special Education					
Planning and Budgeting					
System Wide Services					
Total General Support					

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

SCHOOL DEPARTMENT

MONTHLY BUDGET STATUS REPORT
FOR PERIOD ENDING_____

Description	Approved Budget	Encumbrances/Expenditures: Encumbrances	Expenditures	Total	Balance Available
SUMMARY BY ACTIVITY					
Area I					
II					
III					
IV					
V					
VI					
Special Education					
Summer School					
Adult Education					
Systemwide Instructional Support					
Systemwide Pupil and Information Support					
Systemwide Personnel Support					
Systemwide General Support					
School Committee					
Office of the Superintendent					
Planning and Budgeting					
Total School Department					

IV. PERSONNEL ADMINISTRATION

The personnel function of the Boston Public Schools is shared by the Secretary of the School Committee (responsible for all civil service positions) and the Associate Superintendent for Personnel (responsible for all non-civil service employees). In Part I of its report, PMM&Co. recommended the consolidation of all personnel functions under an Assistant Superintendent for Personnel, and the granting of nomination authority for civil service positions to the Superintendent. This is consistent with PMM&Co.'s recommendation to recognize the Superintendent as the chief executive officer of the School Department. If the School Department does consolidate all personnel positions, it will be necessary to place the Office of the Secretary of the School Committee clerical personnel under the Assistant Superintendent.

PMM&Co.'s findings and recommendations for personnel management in the Boston Public Schools were developed within the context of the overall recommendation contained in Part I of its report.

CURRENT OPERATIONS

Personnel functions include:

- recruiting and examining candidates for open positions;
- selecting candidates from eligibility lists;
- processing employment papers necessary in the hiring process (e.g. insurance, tax, pension);
- maintaining a file on each employee containing standard personnel information (e.g. name, address, age) and other information regarding status within the organization (e.g. rank, assignment); and
- maintaining a record of employee sick leave and leave of absence.

These functions are currently performed by three persons in the Office of the Secretary to the School Committee and 17 persons in the Office of the Associate Superintendent for Personnel, including two personnel assistants, three examiners, and 12 clerical and secretarial staff.

In addition to the above functions, the Associate Superintendent supervises the Department of Teacher Placement, which is responsible for the recordkeeping and placement of provisional and temporary personnel (e.g., daily substitutes). This function is performed centrally by a director, an assistant director, and 10 clerical personnel.

SALARY ADMINISTRATION

All positions within a particular group receive the same salary regardless of individual performance or specific job demands. For example, Principals earn approximately $25,000 and group 10 directors earn $25,750. In Part I of its study, PMM&Co. recommended that salary ranges accounting for individual performance and specific job demands be established for each position. Additionally, as part of the plan for implementation of the proposed central administrative organizational structure, PMM&Co. recommended that the School Department undertake a personnel compensation study to develop uniform, equitable position classifications and compensation levels and ranges for all positions. It was suggested that salary levels, except for cost-of-living increases, be frozen until the completion of this study.

PMM&Co. recommends that the School Department immediately undertake a compensation study consisting of the following major elements.

Position Descriptions

Each recommended central administrative position should be analyzed in terms of authority, responsibilities, prerequisites, and expected results. Educational and experience requirements, as well as specific duties involved, should be established for each position. The Boston schools have already moved in this direction by developing a new promotional rating system, which is currently being tested. Further, Part I of PMM&Co.'s report contains functional descriptions for upper management positions.

Evaluation of Administrative Positions

PMM&Co. recommends that each central administrative position be evaluated by means of the point method. Under this approach, values are established for common but variable elements within jobs to determine the relative value of positions. The resulting evaluations provide a basis for determining salary differentials.

The following steps are involved in the point method approach:

. Select Factors - Specific factors are selected, based on an analysis of the central administrative positions. While a sufficient number of factors should be used to ensure accuracy, the number should be limited to facilitate administration. Examples of factors are:

  - education and knowledge;
  - experience;
  - judgment and complexity;
  - interpersonal contracts;
  - independence of action;
  - supervision exercised; and
  - accountability.

. Assign Weights to Each Factor - Relative weights are assigned to each factor based on knowledge of the positions gained from previous analyses, discussions with key personnel and incumbents, and professional experience.

. Select and Assign Weights to Degree Levels - Points are assigned to each job according to the applicable degree level for each of the factors. Points for all the factors are then totaled for each position, providing a total value that indicates the overall relative worth of the position. The results of the individual job evaluations should be reviewed to ensure consistent application. The total point range is then divided into grade levels to provide a selected number of salary ranges.

Salary Structure

To establish a realistic and competitive salary structure, PMM&Co. recommends that the Boston Public Schools conduct a salary survey of similar size school districts, local Massachusetts school departments, and other employers to determine comparable salaries for similar jobs. The compensation levels used by these institutions will provide statistical guidelines of wage levels. Using the survey data, salary schedule details should be developed, including a salary range with a schedule of step increments for each grade level.

Up-to-Date Salary Plan

Each year, the Assistant Superintendent for Personnel should select approximately 20% of the administrative positions to review. He should examine the selected positions and determine if any changes in duties that justify position reclassification have occurred. Reclassification recommendations should be sent to the responsible Associate or Assistant Superintendent, who should review each recommendation and submit it to the Superintendent for review and appropriate action (i.e., obtaining School Committee approval) prior to implementation.

Salary guidelines should remain in effect from year to year, regardless of changes in the administrative salary schedule. The administrative salary ranges, however, should be evaluated annually to determine internal consistency (compared to Boston's administrative salaries) and external consistency (compared to other school departments' administrative salaries).

SUBSTITUTE TEACHERS

Present procedures for a particular school to obtain a substitute teacher require that personnel at the school building call the Office of Teacher Placement, which then notifies a registered substitute from an approved list. Approximately 10 full-time employees in the Office of Teacher Placement handle calls from the schools and notify the substitutes. Although this centralized system appears to work, PMM&Co. believes that this function should be decentralized to the building level, with the Headmasters/Principles or their designees responsible for scheduling substitutes. This will personalize contact between schools and substitutes and eliminate the need for a central office staff to carry out this function.

The decentralized system will work in the following manner.

- At the beginning of the school year, each school building will be furnished approved lists of substitutes and their names, addresses, and telephone numbers. This list will be prepared at the central office as part of the personnel function.

- When a substitute is needed, the Principal/Headmaster or other designated person at the school building will call a person on the approved list directly.

- Updates to the approved lists providing the names of additional substitutes who registered during the month will be distributed to the schools monthly.

- Personnel at each building will continue to submit information on the number of days worked by each individual substitute for payroll and personnel recordkeeping.

To implement this process, the recommended procedures should be tested with 10 schools of varying grade levels in different parts of the city. After several months, the process should be evaluated, modified, and extended to the remaining schools.

RECORDKEEPING

When a person is hired by the Boston school system, a permanent record card containing personal and service information is established and filed in the Personnel Office. This card is updated with any changes regarding an individual's status and is used to record the professional staff's biennial service ratings. The establishment and updating of the permanent record card are performed manually by clerical staff in the Personnel Office.

Concurrently, personal information and assignment data are input into a computer file maintained by the Data Processing Department. The information in the computer file is updated throughout the year from copies of School Committee Board papers to reflect resignations and transfers. Additions are input from forms completed by new employees at the time of their appointment.

Once a year, using a copy of a staff survey form, each employee is requested to note and submit any changes in his personnel status to the Data Processing Department for updating of his file. Since the changes submitted by the employees are not verified before they are input into the file, the Personnel Office, recognizing the possibility of inaccuracy, does not rely on the computerized files for operational purposes. The computerized file is used only for printing the annual directory of personnel.

Maintenance of two personnel files containing overlapping information represents duplication of effort. The manual system, which is the official personnel file, is time-consuming to maintain and does not permit rapid grouping and extraction of data. To alleviate the duplication in file maintenance, and to improve the efficiency of the

School Department's personnel function, PMM&Co. recommends that the computerized personnel file be expanded to contain all information on the manual system, that input verification controls be established, and that the manual files eventually be eliminated.

The Assistant Superintendent for Personnel (see PMM&Co.'s recommended organization) should initiate a review of personnel information needs so that the computer files can be modified and input forms designed. Definition of information needs should begin with the data contained in the manual files, with requirements added to the extent that a more comprehensive information system is desired. One additional requirement should be the ability to record and track each employee's sick days and leaves of absence, eliminating the manual processing of a separate set of records by persons in the Personnel Office.

A reliable computerized system that permits comprehensive storage of data will allow the School Department to maintain an accurate position control system, produce the annual directory, and extract data rapidly. For operational use on a daily basis, a complete file can be printed and maintained in a special binder in the Personnel Office. All changes to the file can be printed monthly and attached to the master printout. A new master printout containing all changes can be produced every six months.

While PMM&Co. recommends computerization of the personnel file, it is recognized that a need may still exist to maintain a manual personnel folder to hold personal information that is not appropriate for inclusion in the computerized information system.

ELIGIBILITY LIST

The eligibility list for teacher applications is prepared manually by the clerical staff in the Personnel Department. This process requires the manual addressing and mailing of approximately 3,500 memoranda inquiring whether the previous year's applicants wish to remain on or be deleted from the eligibility list. An updated list of current applicants and those from previous years who wish to remain on the list is then prepared. Applicants are listed in the order of their scores (obtained during screening and examining process) within their areas of teaching specialty.

To reduce the clerical work effort, PMM&Co. recommends that the eligibility list be prepared by the School Department's computer. The computer can print address labels for the 3,500 mailings, extract from the file the names of those persons who wish to remain on the list, add

the names of new applicants, and print a new eligibility list. This procedure can be initiated immediately by inputting the most recent eligibility list into the computer file, and having the computer print the address labels for the next eligibility list update scheduled for March 1975.

EMPLOYMENT FORMS

A review of the packet of employment forms and instructions sent to the approximately 400 newly appointed teaching personnel annually revealed that the instructions lack clarity and completeness. For example, no instructions accompany a staff survey form used for input into the computer file.

Discussions with the clerical personnel who process the various employment forms revealed that much time is spent answering telephone questions regarding the forms, and that many forms are submitted with incomplete or incorrect information. To reduce the time and effort spent by the personnel clerical staff, PMM&Co. recommends that all forms be reviewed, updated, and modified.

The Assistant Superintendent for Personnel should initiate this review by determining, from his clerical staff, the kinds of questions asked by new appointees and the kinds of incomplete or inaccurate data submitted on the forms. These discussions should identify systematic problems and facilitate instruction modification.

V. PLANT OPERATIONS AND MAINTENANCE

The following findings and recommendations are based on PMM&Co.'s review of the operations of the Department of Planning and Engineering and the Office of the School House Custodian.

DEPARTMENT OF PLANNING AND ENGINEERING

Headed by the Chief Structural Engineer, the Department of Planning and Engineering is responsible for all alterations and repairs of school buildings, yards, furniture, and fixtures; fire protection of existing buildings; and means of escape in case of fire.

The department has a total of 69 employees. The 14 central administrative and supervisory positions include the Chief Structural Engineer, a senior structural engineer, three structural engineers, four chief supervisors of technical services (i.e. electrical, alterations and repairs, plumbing and gas fitting, and heating and ventilating), a general superintendent for roofing, two architectural draftsmen, a school buildings contract supervisor, and an accountant. The remaining 55 technical employees inspect school facilities in need of maintenance on the basis of requests initiated by building heads, submit specifications for needed repairs, and monitor and verify the completion of work by contractors according to time and specification requirements.

Maintenance Services

Currently, all maintenance work, including many small repairs, is performed by outside contractors. Several reports by the Boston Finance Commission dating back to 1963 and a report by an independent consultant have recommended that an in-house maintenance staff be organized to handle repetitive maintenance and repair work requiring only semi-skilled employees.

Other school systems throughout the country have found that employing their own maintenance crew is cost-efficient and quality-effective. The time and money spent inspecting problems, writing specifications for outside contractors, and issuing purchase orders exceeds the cost of a small internal maintenance staff, which is able to circumvent many of these procedures.

While the basis for the previous recommendations to the School Department regarding the organization of an in-house maintenance staff appear inherently logical, an in-depth independent feasibility study has not been conducted. PMM&Co. therefore recommends that the Superintendent initiate such an objective study to consider both quality of service and cost implications. If an in-house staff is recommended by the study, the department can draw upon the technical employees whose positions will be eliminated under PMM&Co.'s recommended organization presented in Part I of this report.

Preventive Maintenance

Maintenance work is performed on an as-needed basis at the initiation of a building Headmaster/Principal. No planned program of preventive maintenance is carried out by the Department of Planning and Engineering. This policy creates numerous emergency situations that often disrupt the learning process. Moreover, crisis maintenance is usually more costly than planned maintenance.

PMM&Co. recommends that the Chief Structural Engineer initiate a preventive maintenance program. The program should identify tasks to be performed by building, establish priorities, and arrange to have the work performed through internal scheduling or outside contracting. The program should initially be established by the Chief Structural Engineer in consultation with the Area Associate Superintendents and the Assistant Superintendent for General Support Services. It should then be submitted to the Superintendent for final approval. While PMM&Co. recognizes that a preventive maintenance program may initially require additional funds, substantial benefits and cost savings will be realized over the long term.

To implement a routine program of preventive maintenance, the Chief Structural Engineer should perform the following steps:

- Identify all tasks to be performed and the areas to be serviced and maintained. Post this information to a job control sheet similar to the format presented in Exhibit .
- Develop an assignment schedule indicating frequency and types of service (Exhibit). If the School Department decides to establish its own maintenance staff, the schedule should also note persons responsible for each task.
- Prepare job descriptions for each position in the organization chart to ensure that all functions are assigned.
- Inspect facilities routinely.

A well-organized ordering, delivery, and inventory control system for custodial supplies should be a high priority to improve the effectiveness of the custodial staff and to cut loss due to spoilage. Space is already allocated for central receiving, warehousing, and distribution at the Materials Distribution Center; effective receiving and distribution procedures and schedules must be established.

PMM&Co. recommends that all custodial supplies be purchased centrally and delivered on a scheduled basis by the trucking facilities at the Materials Distribution Center. An inventory control system that utilizes calculated reorder points and economic order quantities for each major item should be established.

Scheduling of Custodial Operations

The following data regarding school facilities, which were not readily available, are needed to allow evaluation of the operating efficiency and custodial staffing requirements of each school building:

- name of school;
- modernization and/or construction date;
- enrollment;
- number of square feet maintained;
- number of classrooms;
- special building facilities; and
- community or special use.

This information will aid the Chief Plant Engineer, Area Associate Superintendents, and Headmasters/Principals in performing a comparative analysis of staffing among buildings within the Boston school system, with other school systems, and with pre-established work standards.

PMM&Co. recommends that the Superintendent initiate a request for the above data, and in conjunction with the Chief Plant Engineer, perform a staffing needs analysis. This analysis should highlight areas of over- and under-staffing and identify needed corrective action. An analytical tool for determining the number of custodians by building was developed by the New York State Department of Education. The use of this formula enabled school districts to save approximately 15% of custodial costs.

When developed, the job control sheet will indicate each area (e.g., athletic field) or building requiring maintenance. The assignment schedule will indicate the frequency of service and/or maintenance and the type of work to be performed. The schedule will also note major jobs such as roofing, painting, and boiler maintenance, and special jobs such as replacing light bulbs.

The preventive maintenance program is the responsibility of the Chief Structural Engineer and its success depends on his ability to supervise and direct the maintenance contractors and/or staff. He must communicate to staff his responsibility to the school and the contribution expected of each maintenance worker. Once personnel are aware of their duties and responsibilities, the Engineer must ensure that they perform efficiently and effectively.

A similar program should be adopted by the Chief Plant Engineer.

Assignment of Priorities

The Department of Planning and Engineering operates as an independent unit within the School Department. Requests for needed maintenance work are initiated by Headmasters/Principals and sent to the Department of Planning and Engineering, where priorities are determined and action initiated. The final decision on all matters pertaining to priorities and allocation of funds rests with the Chief Plant Engineer.

The maintenance of a school building in a safe and structurally sound condition is a support element of the education process. Therefore, the assignment of priorities to any planned repairs and alterations is primarily an educational decision. In accordance with the proposed organization shown in Part I of this report, PMM&Co. recommends that the assignment of maintenance priorities be the responsibility of the Area Associate Superintendent. As indicated in the recommended organizational structure, he will have two or three plant inspectors reporting to him to provide assistance.

Following their preparation by the Area Associate Superintendents and the Chief Structural Engineer, the Superintendent should review and approve the maintenance plans. During the year, the Superintendent should also review any major unforeseen problems requiring large outlays of funds (over $5,000) before funds are committed.

Previous Study

In September 1970 an independent consultant was hired by the School Department to study the department of Planning and Engineering. The study was aimed at reducing the clerical work involved in preparing requests for maintenance services, and at improving the effectiveness of the overall maintenance system.

Although the scope of PMM&Co.'s engagement for the Boston Public Schools did not include an in-depth analysis of the department's operating procedures, the previous consultant's report was reviewed and found to include many sound recommendations which have not yet been implemented by the School Department. PMM&Co. recommends that the Superintendent and Director of Plant Operations and Maintenance (see recommended administrative organization) review the 1970 report recommendations, select those that are still applicable, update them as needed, assign priorities, and proceed with their implementation.

OFFICE OF SCHOOL HOUSE CUSTODIAN

The Office of the School House Custodian, headed by the Chief Plant Engineer, is responsible for custodial services throughout the school system. In addition to the Chief Plant Engineer, the department consists of a deputy chief plant engineer, five assistant chief plant engineers, a rehabilitation counselor, a supervisor of mechanical equipment, a school security officer, and 560 junior and senior custodians. Each of the five assistant plant engineers is responsible for supervising a designated number of buildings as well as performing other administrative functions.

In addition to routine custodial functions, the custodians perform minor repairs. Recently established by the Chief Plant Engineer, this program has provided significant cost savings to the School Department. Overall, PMM&Co. found the management of the department to be sound.

Custodial Supplies

A major problem exists, however, in obtaining and delivering custodial supplies to buildings when needed. Consequently, supplies are often hoarded by individual custodians, wasting valuable space and resulting in the spoilage of materials with limited shelf life. A limited distribution center is used for custodial supplies, but it is poorly organized and has no system of inventory control.

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

PLANT OPERATIONS AND MAINTENANCE DEPARTMENT

ASSIGNMENT SCHEDULE

Job Assignment	Frequency of Service	Type of Service
Boilers	Monthly	Clean and change filters
Administration Building	Biannual	Paint interior

THE SCHOOL COMMITTEE OF THE CITY OF BOSTON

PLANT OPERATIONS AND MAINTENANCE DEPARTMENT

JOB CONTROL SHEET

Building (name) Date of Construction

No. of Rooms Type of Construction

Total No. of Sq. Ft.

List of Rooms and Equipment	Number of Sq. Ft.	Special Items

Name

Inspected By Date

Name

Inspected By Date

Special Notes

VI. PURCHASING AND MATERIALS DISTRIBUTION

This section presents PMM&Co.'s findings and recommendations relating to the purchasing, receiving, and distributing of goods from outside vendors.

CURRENT PROCEDURES

All purchase order processing, except for that of the Planning and Engineering Department, is handled through a central Purchasing Department directed by a head buyer who reports to the Business Manager. An assistant buyer and 12 clerical personnel provide assistance.

At present, the majority of shipments from vendors are received by the Materials Distribution Center, which is located at the Cambell Resource Center. (Recently, new procedures have been instituted which require some vendors to ship directly to schools when possible.) Goods delivered to the Materials Distribution Center are then redistributed to school buildings and departments. The Materials Distribution Center consists of 26 employees (a chief storekeeper, three senior storekeepers, six storekeepers, 11 stores delivery men, and five clerical personnel) and utilizes approximately 60,000 square feet of warehouse space, five 2-1/2 ton trucks, one station wagon, and six powered and four manual fork-lifts.

Materials, supplies, and services are ordered from vendors by issuing purchase orders and contracts. Purchase orders are prepared on a four-part form: the original copy is sent to the vendor, two copies to the Materials Distribution Center, and one copy to the Purchasing Department, which is then used for recording encumbrances by the Data Processing Department and verifying invoices for payment by accounting. Bids are prepared by the Purchasing Department for purchases in excess of $2,000, and contracts are awarded based on advertised bids. After appropriate signatures by the Mayor's office, copies of the contract are distributed to the contractor, City Auditor, City Clerk, Materials Distribution Center, and Business Office.

PURCHASE ORDER DISTRIBUTION

In analyzing the purchase order flow process, PMM&Co. noted the following weaknesses:

- The Purchasing Department does not maintain a copy of an issued purchase order at all times, as its copy is also used for recording encumbrances and verifying vendor invoices. This procedure does not allow the

Purchasing Department to respond to vendor or requisitioner inquiries directly; Purchasing must refer inquiries to the Materials Distribution Center, which may not be involved in the purchasing or receiving transaction. Furthermore, purchase orders are not always readily available when invoices are received, causing delays in payment and possible loss of discounts.

. Under the new procedure of requiring the vendor to direct merchandise to the schools, the Materials Distribution Center still unnecessarily receives the two copies of the purchase order that should be forwarded to the school. Thus, the school is not notified that the order was placed nor can it verify the quantity and quality of the goods received.

To overcome these procedural weaknesses, PMM&Co. recommends that the School Department utilize a seven-part purchase order, distributed as follows:

. Original mailed directly to vendor.

. One copy to requisitioner to notify him that merchandise has been ordered.

. One copy to either Materials Distribution Center or school buildings, depending on where vendor is instructed to ship goods. If center is to receive goods, then a second copy should be forwarded to the center.

. One copy to Data Processing Department for encumbrance recording.

. One copy to Accounting to match against the necessary report and vendor's invoice.

. One copy to Purchasing Department for permanent file.

When goods are received, the quantity and quality of the items should be checked against the receiving report copy of the purchase order, signed, and forwarded to Accounting in the Business Office. If the delivery is a partial shipment, the following procedures should be followed:

. photocopy receiving copy of purchase order;
. write number of items received on photocopy;
. sign photocopy; and
. send to Business Office.

The Business Office should file the signed receiving copy of the purchase order pending receipt of the invoice.

DIRECT DELIVERY

Under the new procedures, vendors are requested to make multiple deliveries of textbooks and other materials directly to school buildings instead of single drop shipments to the Materials Distribution Center. This change will increase the amount of paper handling at the Business Office due to the increased number of purchase orders issued and invoices received. Further, the change presents a problem for unloading the trucks at the schools since many vendor deliveries are made during the summer months when limited staff are available at the schools; custodians do not consider unloading trucks part of their function. Most likely, the increased delivery costs will be passed on to the School Department. Finally, because many more persons are required to inspect the merchandise (some without knowledge of what to look for or not responsible for what is received), lower quality and damaged goods may inadvertently be accepted.

While direct delivery by vendors to schools should result in some decrease in the Materials Distribution Center's workload, the work force has not yet been reduced nor is such action planned. Further, it is likely that the reduction will not offset the increased processing and delivery costs that are expected. Therefore, PMM&Co. recommends that the School Department undertake a more in-depth analysis of the receiving/warehousing function before the department formalizes this decentralized receiving system.

INVOICE PROCESSING

Written instructions on the School Department's purchase order request vendors to submit invoices directly to the Materials Distribution Center. The invoice is used as a receiving report to be signed when the goods are received from the vendors, and is then forwarded to the Business Office for processing for payment. Before invoices are sent to the Business Office, however, they are checked against the purchase order and signed by the chief storekeeper. When the invoice is received by the Business Office, it is again compared to a copy of the purchase order, coded, audited, and signed by the Business Manager. The matching of the invoice at the Materials Distribution Center and the Business Office represents a duplication of work effort.

Even when materials are delivered by vendors directly to schools, the invoices are submitted to the Materials Distribution Center. Since the center is not involved in the actual receipt of goods, it must call the school to verify that the goods were delivered before signing the invoice. The person actually receiving the goods is not required to sign the receiving document, a process that weakens internal control and can result in errors (e.g. in transmitting information by telephone).

Since the Business Office should be responsible for verifying expenditures for payment, PMM&Co. recommends that all invoices be submitted by vendors directly to the Business Office, where Accounting personnel will match the invoice against the purchase order and signed receiving report.

TRUCK ROUTING

The Materials Distribution Center has a fleet of five 2-1/2 ton trucks and one station wagon which is used for delivering goods to school buildings. Although the city is divided into 12 districts for delivery purposes, the trucks are not formally scheduled or routed. Instead, each driver loads the quantity he feels he can reasonably handle and develops his own delivery route. This informality does not foster maximization of truck utilization and efficient delivery of goods.

PMM&Co. recommends that a more formal delivery schedule be developed for each driver to maximize equipment and personnel utilization as well as to increase the reliability and timeliness of deliveries. Specific delivery routes should be established and followed consistently.

INVENTORY CONTROL

A physical inventory is taken annually at the Materials Distribution Center; however, the results are not compared to a "book inventory" of what should be in stock. No perpetual inventory records are maintained to permit analysis of inventory shrinkage due to loss, damage, or unauthorized removal of goods.

PMM&Co. recommends that an inventory control system be developed. The system should record the quantities of items on hand at the beginning of the fiscal year as well as items received and shipped during the year. A physical inventory can thus be taken at any time and compared to the book levels for the same date. Variances between physical and book levels which could highlight costly problems in materials management should be investigated immediately.

SOLICITATION OF BIDS

The current practice of soliciting three informal bids for all purchases between $100 and $2,000 exceeds the city's requirements. According to the Office of the City Auditor, informal bids are required only for purchases between $500 and $2,000.

To reduce clerical effort without appreciably decreasing control, PMM&Co. recommends that the School Department modify its bid solicitation procedures to conform with city requirements.

PURCHASING AND DELIVERY PROCEDURES

Discussions with various personnel who deal with purchasing and receiving revealed a lack of understanding of paperwork procedures on their part. Moreover, practices often do not agree with written procedures. For example, although written procedures call for filing completed purchase orders in a closed file at the Materials Distribution Center, no such file exists and they are actually interfiled with open orders.

To strengthen communications and understanding, PMM&Co. recommends that an up-to-date procedures manual for purchasing and delivery procedures be developed. This is especially important since procedures are currently in flux due to the change in delivery policies.

RECORDS RETENTION

Purchase orders dating back to 1967 are on file at the warehouse. City authorities indicated that they are not aware of any ordinance specifying a record retention period.

PMM&Co. recommends that records retention procedures be further clarified and if possible, the records retention period for purchase orders be reduced to three years. Further, since purchasing is primarily a Business Office function, this office alone should be required to retain the records for the legal life.

VII. FOOD SERVICE

The Department of School Lunches is responsible for providing food service in the Boston schools. The Director of the department reports to the Business Manager. An Assistant Director, three Area Supervisors, the Manager of the central food facility, and a seasonal Manager of the White Stadium food concession in turn report to the Director.

The activities of the Director include:

- developing specifications and recommending acceptance or rejection of all food and non-food purchases;
- developing specifications for equipment, reviewing bids, and recommending vendors;
- hiring, scheduling, and terminating temporary, part-time employees (no authority in hiring, placing, or firing permanent employees, who are appointed from a civil service list);
- approving payment of vendor invoices and claims;
- submitting budget recommendations to Business Manager for approval; and
- reviewing and approving menus prepared by the Assistant Director and Manager of the Central Food Facility.

The Assistant Director supervises school food operations, prepares menus for schools with self-contained kitchens, and is being trained to assume greater management responsibilities. The three Area Supervisors oversee the school food operation in their district areas (approximately 60 schools in each) and spend one day per week working in the office of the Director. The Manager of the central food facility prepares menus for 7,500 hot meals served daily in the satellite operations of 36 schools, and supervises their preparation and delivery. He purchases all food necessary, with the approval of the Director.

In addition to the above personnel, there are 51 cafeteria managers (each responsible for the food service in a school with a self-contained kitchen), 31 assistant cafeteria managers, 71 permanent and 360 temporary cafeteria attendants working in school buildings, 36 persons in the central food facility, and a central office clerical staff of five persons.

Food is prepared and served in each of the approximately 200 schools in the Boston system, as mandated by federal law, in one of the following manners:

- Self-contained kitchen - 51 schools have self-contained kitchens capable of preparing and serving hot "Type A" meals to children.

- Hot lunch satellite facilities - 36 schools have the capacity to receive previously prepared "Type A" meals from the central facility, requiring only that the meals be heated and served.

- Cold lunch satellite facilities - The remaining schools (about 110) serve only cold "Type A" lunches, which are purchased from an outside vendor. These schools have no refrigeration or heating facilities, but contracts have been awarded for equipment so that they will eventually be capable of serving hot lunches.

PMM&Co.'s conclusions and recommendations regarding the Boston Public Schools' food service operation are as follows.

MENU PLANNING

Menus are prepared weekly by the Area Assistant Director and the Manager of the central food facility for each of the 40 weeks of the school year. Although the menus are all for elementary and secondary students, they vary significantly.

PMM&Co. recommends that the Assistant Director be responsible, under the direction of the Director of School Lunches, for preparing uniform menus on a five week seasonal cycle for use throughout the school system. This will permit the procurement of larger amounts of similar food at quantity discounts. In addition to improving the efficiency and economy of purchasing, a five-week seasonal menu cycle will produce a better, more varied menu, while greatly reducing the man-hours required to write menus.

LABOR COST

The average school lunch labor cost in Massachusetts is 35% of a school department's food service budget. In the Boston Public Schools, labor cost is 56% of total cost.

Permanent food service workers are paid 52 weeks a year, even though they work only 40 weeks. The salary is not a 40 week figure divided by 52, but a 52 week figure. PMM&Co. recommends that the School Department modify the salary structure so that employees are paid for a 40 week year.

During one site visit, PMM&Co. noted that although the food service employee had only to heat and serve hot lunches to students in line in exchange for free meal tickets, he was employed for eight hours per day. Full-time employees working in the individual schools should have their hours reduced from eight to seven per day and still be able to perform effectively.

PMM&Co. recognizes that these changes are sensitive and will take time to implement; however, they are in the best interests of the children and taxpayers of Boston.

USE OF FEDERAL GOVERNMENT COMMODITIES

The Commonwealth of Massachusetts averages $.08 worth of federal government commodities on every "Type A" lunch served. However, the Boston schools average only $.043 per meal. While Section 6 commodities (those purchased specifically for the program, such as ground beef, franks, green beans) are fully utilized, Section 32 (surplus foods) and Section 416 (price support foods) commodities are not used as effectively as possible.

PMM&Co. recommends that the Director of School Lunches contact suppliers about commodity processing (e.g., orange juice could be packaged for the breakfast program; flour could be used for bread and spaghetti). Surplus commodities could be delivered to suppliers of baked goods, who could process the goods and deliver the finished product to the School Department, charging only for labor and delivery.

The central food facility contains a bake shop, with all the equipment necessary to process surplus commodities. At present, however, there are no plans to use the bake shop for its originally intended purpose because a previous analysis determined that it was less expensive to purchase baked goods. PMM&Co. questions the results of the analysis, and recommends that the alternative of producing baked goods at the central facility using surplus commodities be re-examined.

CENTRAL FOOD FACILITY

The central food facility presently employes 38 persons, each working eight hours per day, for a total of 304 man hours. They produce approximately 7,500 meals per day--between 25 and 26 meals per hour. Massachusetts State Department of Education officials claim that 50 meals per hour per employee should be prepared from a central commissary.

The facility is only in production three days per week. Equipped to feed 20,000 students per day, and having additional refrigerator-freezer storage, the facility could produce 40,000 meals per day. The number of meals currently produced is limited because only 36 schools are equipped to receive meals from the facility. It is expected, however, that all schools lacking proper facilities to accommodate a hot lunch satellite program will be so equipped in the near future.

PMM&Co. recommends that the installation of ovens and refrigerators in the schools be expedited to maximize the benefits available from the central food facility and to eliminate the costs of providing cold lunches. Further, increased service needs should improve the facility's efficiency and hopefully reach the 50 meals per hour average. If not, the School Department should undertake a study to determine the cause of the inefficiency.

PRICE OF LUNCH

The Boston schools charge $.30 and $.35 for elementary and secondary "Type A" lunches, respectively. Although the Massachusetts Department of School Lunches presently has a ceiling of $.45 for a "Type A" lunch, the Boston schools have been denied the right to charge that amount. The department does not feel the quality or quantity of food offered to the children of Boston merits the ceiling of $.45.

The Boston schools' food service operating deficit in 1973 was approximately $900,000, indicating some support for a price increase of the "Type A" lunch to the state-imposed ceiling. PMM&Co. recommends that the School Department petition the State Department of School Lunches for permission to increase the price of "Type A" lunches on the basis of these actual costs.

FINANCIAL CONTROL

Profit and loss statements are prepared only for schools with self-contained kitchens; no cost analysis of the satellite operation is performed. The reported food cost for individual schools for November 1973 fluctuated from 41.6% to 103.2% of the total school income. The wide variation may have been due to the varying ability of an individual cafeteria manager to take, price, and extend an inventory accurately. Further, the accuracy of the data is rarely checked.

Financial records are maintained by individual managers and mailed to the Director. By the time all information is centrally recorded, it is too late to be useful for decision making. In addition, the State Department of Education indicated that Boston is usually three to four months late in filing its reimbursement claim for the Special Milk Program and the School Lunch Program.

PMM&Co. recommends the implementation of a financial control system for food services that includes:

- cost analysis for all food service units;
- procedure for verifying the accuracy of cost (e.g., inventory audits, mathematical checking); and
- requirement that all reports be submitted promptly so that the reimbursement claims for the Special Milk Program and School Lunch Program can be submitted on time.

EXCESS LUNCHES

Tickets are issued to all students receiving free lunch. Since many schools, however, have no catering facilities, one child comes down from class to collect lunches for all. If 25 tickets are issued for a particular class and 10 children are absent, 25 lunches may still be picked up. The central office is aware that extra lunches are ordered when children are absent, but is unable to control the situation.

To reduce the number of excess lunches served, PMM&Co. recommends that each child be required to collect his own lunch, and that faculty assistance in promoting better control be solicited.

JOB REQUIREMENTS

No defined and/or documented educational requirements exist for any position in the department, including that of Director. Fortunately, the Director has good credentials and training. In addition, although the Manager of the central food facility has no education credentials, he has excellent experience in food processing, gained largely at the Stouffer Corporation.

PMM&Co. recommends that educational and/or work experience requirements be established for the position of Director, Assistant Director, Supervisors, Manager of the central food facility, and all cafeteria managers to provide some quality control over future persons hired.

FOOD SPECIFICATIONS

All food ordered is required to meet written specifications; however, the specifications are not always adequate. (For example, in observing the central food facility, PMM&Co. noted that peaches were spoiling in the refrigeration process although the written specifications were being met. Possibly, the specification should have noted "heavy syrup needed.") Furthermore, since canned goods are not tested for quality prior to receiving bids, it is impossible to determine if bid items meet specifications until after a bid is awarded and goods are received.

PMM&Co. recommends that more and better testing of foods under various conditions be performed prior to contract awards, and tighter food specifications be established to avoid waste of food and/or substandard quality.

CENTRAL STORAGE AND TRUCKING

The department previously had its own central storage operation, but it was eliminated due to uncontrollable corruption.

Central storage would reduce costs by allowing one-drop shipments and bulk buying. Trucking to satellite operations, presently contracted, could also be handled centrally. Shipments of food are presently made weekly and bimonthly to each school, greatly increasing the cost of food.

PMM&Co. recommends that the School Department undertake a study to determine the feasibility of again operating a central storage and trucking operation. However, for this operation to be effective, it would have to be run by a competent, trustworthy person. Possibly, it would function more efficiently as a part of central receiving and warehousing.

QUALITY OF FOOD

A concerted effort must be made to increase the acceptability of food served; random observations revealed that foods served lack variety, color, and texture. On one day, the bread requirement in one facility was met with 1/4 of a hot dog roll. Only a few United States Department of Agriculture and other standard recipes are used throughout the system. In the majority of instances, each cook prepares meals her own way.

PMM&Co. recommends that an in-service training program conducted by food service experts be instituted to help develop the culinary skills of personnel involved with food preparation. Also, USDA and other standard recipes should be used more extensively to provide uniform quality at uniform costs throughout the system.

To increase the appeal and variety of food served at the high school level, PMM&Co. recommends the development of an a la carte program in schools with self-contained kitchens. High school students should be able to choose what they eat, and a well-run program could offset some of the deficit of the "Type A" program. Since elementary children like finger foods, their menus should include greater assortments of raw vegetables and fruit.

CLERICAL WORK EFFORT

A great deal of manual clerical work (e.g., inventory control, accounting, preparation of profit and loss statements) that lends itself to automation is performed by five clerical personnel in the Director's office. These clerical procedures can be simplified and made more accurate and timely by utilizing the School Department computer facilities.

PROGRAM PARTICIPATION

According to estimates by the Director of School Lunches, only 50% of Boston school children participate in the lunch program and about 80% of these children qualify for the free lunch program. Although it is difficult to ascertain, many of the 50% not participating may desperately need this program, and may qualify for a free or reduced price lunch. Since an undernourished child cannot be taught effectively, it would be to everyone's advantage, especially the child's, if more children received a "Type A" lunch.

PMM&Co. recommends that a community information program be instituted to inform parents of both the importance of good nourishment to the child's educational process and the value and breadth of the school lunch program. This program should be coordinated by the Director of School Lunches.

NAME OF DEPARTMENT

The name of the department (Department of School Lunches) does not reflect the breadth of services provided to children (e.g., breakfast program, lunch program, summer program). Food programs for the elderly are also channeled through this department. PMM&Co. thus recommends that the name of the department be changed to the Department of Food Service, as noted in PMM&Co.'s report on the recommended central administrative organization.

VIII. IMPLEMENTATION PLAN

The specific recommendations presented in this report have been compiled in this chapter to provide a summary of improvements and to serve as an overall implementation guide for School Department administrators.

INITIATION OF IMPLEMENTATION PROCESS

To initiate the implementation process, the School Committee should first indicate formally its general acceptance of the report and then refer the report to the Superintendent for implementation action. The Superintendent should present detailed action plans to the School Committee for those recommendations requiring its approval. Written progress reports should also be presented to the School Committee indicating actions taken in executing the overall implementation plan. The Superintendent should prepare these progress reports at least bi-monthly.

IMPLEMENTATION PLAN

The implementation plan has been structured to coincide generally with the sequence of material presented in this report. Recommendations have been summarized, with implementation responsibilities and estimated dates of initiation and completion indicated. In most instances, titles of positions in the administrative organizational structure recommended in Part I of PMM&Co.'s report have been used to designate implementation responsibilities.

Priorities have been assigned to all recommendations listed in the plan. These priorities represent judgments regarding the relative importance of the various recommendations, in consideration of the school system's limited personnel, time, and other resources available to commit to implementation. The priorities assigned are as follows.

- Immediate - recommendations the School Department should implement or begin to implement at once.
- High - recommendation that are very important and/or beneficial to the School Department but do not require immediate action and/or must await completion of other tasks.
- Medium - recommendations that are less important yet still beneficial to School Department operations.

Many recommendations may be implemented simultaneously; some can be implemented only after other changes have been effected. Initiation and completion dates are presented as general time guidelines, assuming the School Department begins implementation in January 1975; they should not be considered "firm" dates.

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
INFORMATION PROCESSING				
1. Have Data Processing Department report to Assistant Superintendent for Planning and Budgeting.	Superintendent	I	In conjunction with implementation of organizational recommendations.	*
2. Reorganize data processing steering committee.	Superintendent	I	In conjunction with implementation of organizational recommendations.	*
3. Meet with City Hall to determine scope and responsibilities regarding computer consolidation.	Assistant Superintendent-Planning and Budgeting	I	January 1975	Open
4. Implement financial reporting system.	Assistant Superintendent-Planning and Budgeting	I	January 1975	March 1976
5. Begin developing plan for integrated management information system.	Assistant Superintendent-Planning and Budgeting	H	January 1975	Open
6. Reduce overtime pay for computer operations by establishing additional operator position.	Superintendent	H	March 1975	June 1975
7. Initiate annual internal audit of department.	School Committee	M	July 1975	Open
8. Assemble computer standards manual.	Director-Data Processing Services	M	April 1975	December 1975
9. File program documentation in locked cabinets.	Director-Data Processing Services	M	April 1975	April 1975

*Part I of PMM&Co.'s report.

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
10. Appoint curriculum evaluation group.	Superintendent	M	March 1975	March 1975
11. Arrange for off-site vault storage of master files.	Director-Data Processing Services	M	April 1975	April 1975
12. Improve physical security of department.	Director-Data Processing Services	M	March 1975	June 1975
BUDGET FORMULATION				
1. Transfer responsibility for budget formulation to Superintendent.	School Committee	I	In conjunction with implementation of organizational recommendations.	*
2. Designate Assistant Superintendent for Planning and Budgeting as coordinator of budget formulation.	Superintendent	I	In conjunction with implementation of organizational recommendations.	*
3. Implement budget process.	Assistant Superintendent-Planning and Budgeting	H	July 1975	June 1976
4. Undertake program cost analysis (manually).	Assistant Superintendent-Planning and Budgeting	M	March 1976	June 1976
FINANCIAL ACCOUNTING AND REPORTING				
1. Summarize payroll on School Department's computer.	Business Manager	I	January 1975	June 1975
2. Implement encumbrance accounting for personnel costs on Department's computer.	Business Manager	I	January 1975	June 1975

*Part I of PMM&Co.'s report.

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
3. Implement financial reporting system.	Business Manager	I	See item 4 under information processing	
4. Prepare procedures manual for financial accounting and reporting.	Business Manager	M	March 1976	July 1976
5. Initiate process of forms review and control.	Assistant Superintendent-General Support Services	M	March 1976	June 1976
PERSONNEL ADMINISTRATION				
1. Undertake personnel compensation study of central administrative organization.	Assistant Superintendent-Personnel Services	I	January 1975	June 1975
2. Prepare eligibility list for teacher applications on Department's computer.	Assistant Superintendent-Personnel Services and Director-Data Processing	H	March 1975	June 1975
3. Decentralize substitute teacher placement to school buildings.	Assistant Superintendent-Personnel Services	M	September 1975	September 197
4. Eliminate maintenance of two personnel files by expanding computerized file.	Assistant Superintendent-Personnel Services and Director - Data Processing	M	September 1975	December 1975
PLANT OPERATIONS AND MAINTENANCE				
1. Submit all maintenance programs and plans to Superintendent for approval.	Assistant Superintendent-General Support Services	I	In conjunction with implementation of organizational recommendations.	*
2. Conduct study to determine economic and performance feasibility of establishing in-house maintenance staff.	Assistant Superintendent-General Support Services	H	February 1975	June 1975

*Part I of PMM&Co.'s report.

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
3. Initiate preventative maintenance program.	Director-Plant Operations and Maintenance	H	July 1975	Continuous
4. Review and implement selected recommendations from 1975 study of Department of Planning and Engineering not yet implemented.	Director-Plant Operations and Maintenance	H	January 1975	June 1976
5. Purchase custodial supplies centrally and deliver goods on scheduled basis through Materials Distribution Center.	Chief-Plant Operations	M	July 1975	June 1976
6. Conduct custodial staffing needs analysis at school building level.	Assistant Superintendent-General Support Services	M	July 1975	December 1975
PURCHASING AND MATERIALS DISTRIBUTION				
1. Undertake more in-depth analysis of receiving/ warehousing function before formalizing decentralized receiving system.	Assistant Superintendent-General Support Services	I	January 1975	April 1975
2. Develop inventory control system.	Business Manager	I	January 1975	April 1975
3. Develop specific delivery routes for School Department trucks.	Business Manager	H	February 1975	April 1975
4. Require submission of all vendor invoices directly to Business Office.	Business Manager	M	July 1975	July 1975
5. Utilize seven-part purchase order form.	Business Manager	M	March 1975	March 1975

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
6. Update procedures manual for purchasing and delivery.	Business Manager	M	September 1975	December 1975
7. Increase informal bid solicitation requirement to $500.	Business Manager	M	February 1975	February 1975
FOOD SERVICE				
1. Expedite installation of ovens and refrigerators in schools.	Assistant Superintendent-General Support Services	I	January 1975	Open
2. Change name of department to Department of Food Services.	School Committee	I	In conjunction with implementation of organizational recommendations.	*
3. Modify food service worker salary structure to pay employees for number of weeks actually worked: 40 not 52.	School Committee	I	January 1975	July 1975
4. Reduce full-time employees working in school buildings from an 8 to 7 hour day.	School Committee	I	January 1975	July 1975
5. Prepare uniform menus centrally on five-week seasonal cycle.	Director-Food Services	H	March 1975	Continuous
6. Obtain federal government commodities for use by suppliers in preparing food.	Director-Food Services	H	February 1975	Continuous
7. Petition Massachusetts Department of School Lunches to increase type A lunch reimbursement to $.45.	Director-Food Services	H	February 1975	Open

Recommendation	Responsibility	Priority	Implementation	
			Initiate	Complete
8. Increase appeal and variety of food served by: - developing a la carte program in high schools; and - increasing finger foods in elementary schools.	Director-Food Services	M	July 1975	Continuous
9. Reduce number of excess lunches served by requiring each child to collect his own lunch.	Director-Food Services	M	April 1975	April 1975
10. Tighten food specifications and increase food testing prior to awarding contracts.	Director-Food Services	M	April 1975	June 1975

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